Public Accounts 2002/03

Consolidated Revenue Fund Supplementary Schedules

For the Fiscal Year Ended March 31, 2003

Ministry of Finance
Office of the Comptroller General

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Consolidated Revenue Fund Supplementary Schedules

Province of British Columbia

For the Fiscal Year Ended March 31, 2003

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Consolidated Revenue Fund
Supplementary Schedules
for the Fiscal Year Ended March 31, 2003
(Unaudited)

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for the Fiscal Year Ended March 31, 2003
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Consolidated Revenue Fund
Schedule of Net Revenue by Source
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)

	1999	2000	2001	2002	2003
	$	$	$	$	$
axation Revenue					
ersonal income	5,423,000	5,824,468	5,962,653	5,375,000	4,154,000
orporation income	1,097,722	939,120	1,054,558	1,522,356	612,424
ocial service	3,209,211	3,337,720	3,616,568	3,535,275	3,770,163
roperty	1,335,953	1,350,640	1,371,175	1,401,353	1,457,283
uel	653,511	469,874	442,823	398,231	393,343
ther	1,461,308	1,490,794	1,470,642	1,492,764	1,531,619
ommissions on collection of public funds	(23,825)	(24,266)	(23,590)	(36,314)	(31,869)
aluation adjustments	(23,308)	(24,976)	(14,358)	(36,427)	(40,966)
	13,133,572	13,363,374	13,880,471	13,652,238	11,845,997
atural Resource Revenue					
etroleum, natural gas and minerals	406,176	716,637	1,901,394	1,352,258	1,566,669
orests	1,092,811	1,392,126	1,152,625	1,109,123	1,323,510
ater and other	336,681	411,524	940,803	658,507	371,053
ommissions on collection of public funds	(1,107)	(1,059)	(1,097)	(1,063)	(1,065)
aluation adjustments	(5,033)	(2,426)	(18,368)	(11,181)	(5,062)
	1,829,528	2,516,802	3,975,357	3,107,644	3,255,105
ther Revenue					
edical Services Plan premiums	876,047	868,263	895,248	955,442	1,358,225
otor vehicle licences and permits	328,566	335,446	342,370	346,356	355,113
ther fees and licences	363,986	362,443	330,405	338,613	336,096
vestment earnings	50,999	60,165	110,674	63,929	18,088
iscellaneous	237,243	235,285	225,107	258,975	245,510
sset dispositions	63,124	51,896	265	42,300	75
ommissions on collection of public funds	(54,939)	(17,002)	(7,624)	(11,056)	(13,553)
aluation adjustments	(33,557)	(8,770)	(36,635)	(84,191)	(93,115)
	1,831,469	1,887,726	1,859,810	1,910,368	2,206,439
ontributions from Government Enterprises					
Taxpayer-supported Crown corporations and agencies					
British Columbia Buildings Corporation	2,000	71,000	50,200	15,134	14,120
Other	12,000	7,000	19,371	2,703	19,628
	14,000	78,000	69,571	17,837	33,748
Self-supported Crown corporations and agencies					
British Columbia Hydro and Power Authority	322,924	343,000	371,700	332,000	338,273
British Columbia Liquor Distribution Branch	615,595	617,387	642,425	636,100	654,217
British Columbia Lottery Corporation	369,420	415,967	413,672	448,757	488,754
Other	40,000		3,000	2,000	2,000
	1,347,939	1,376,354	1,430,797	1,418,857	1,483,244
otal contributions from government enterprises	1,361,939	1,454,354	1,500,368	1,436,694	1,516,992
ontributions from the Federal Government					
anada Health and Social Transfer	1,968,000	2,438,074	2,619,000	2,444,735	2,606,000
ederal equalization		125,286		158,732	543,000
ther contributions	181,591	171,179	178,302	183,778	173,527
otal contributions from the federal government	2,149,591	2,734,539	2,797,302	2,787,245	3,322,527
et Consolidated Revenue Fund revenue	20,306,099	21,956,795	24,013,308	22,894,189	22,147,060
iquidation dividends				255,736	
evenue Collected for and Transferred to Crown Corporations, Agencies and Other Entities					
ransfers to BC Transportation Financing Authority	(123,921)	(176,499)	(202,130)	(194,575)	(222,220)
ransfers to Forest Renewal BC	(177,439)	(301,516)	(187,099)	(144,355)	
reater Vancouver Transportation Authority (TransLink)		(181,822)	(173,095)	(200,622)	(249,642)
ransfers to other Crown corporations, agencies and entities	(268,589)	(259,576)	(280,138)	(298,900)	(318,359)
otal	**(569,949)**	**(919,413)**	**(842,462)**	**(838,452)**	**(790,221)**

PROVINCE OF BRITISH COLUMBIA

Consolidated Revenue Fund
Schedule of Expense by Function
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)

	1999	2000	2001	2002	2003
	$	$	$	$	$
Health					
Hospital care	4,546,381	4,835,765	5,278,172	5,998,201	6,305,017
Medical care	2,419,587	2,665,174	2,847,316	3,166,123	3,307,625
Preventive care	206,765	248,318	336,355	384,147	419,234
Other health	306,163	267,851	282,812	297,643	324,812
	7,478,896	8,017,108	8,744,655	9,846,114	10,356,688
Social Services					
Social assistance	1,965,070	1,961,723	2,052,523	2,060,238	1,987,311
Child welfare	1,033,270	1,018,444	1,038,498	1,179,268	981,687
Other social services	114,590	112,678	116,766	141,852	120,520
	3,112,930	3,092,845	3,207,787	3,381,358	3,089,518
Education					
Elementary and secondary	4,161,705	4,262,012	4,348,620	4,867,942	4,889,969
Post secondary	1,450,732	1,496,873	1,805,840	1,796,460	1,827,662
Other education	213,186	215,835	202,115	189,188	159,115
	5,825,623	5,974,720	6,356,575	6,853,590	6,876,746
Protection of Persons and Property					
Law enforcement	328,275	346,727	327,260	375,910	372,891
Police protection	157,314	160,925	175,104	197,316	228,953
Corrections	206,976	223,809	241,960	266,911	256,812
Other protection and regulations	296,709	296,630	275,056	262,354	243,131
	989,274	1,028,091	1,019,380	1,102,491	1,101,787
Transportation					
Road and air	471,581	468,705	447,375	493,684	489,831
Ferries	24,295	1,079,991			
Public transit	293,757	148,564	163,917	207,118	260,628
	789,633	1,697,260	611,292	700,802	750,459
Natural Resources and Economic Development					
Forests (including fire suppression)	570,935	490,843	592,305	794,415	902,090
Minerals and mines	30,829	42,703	57,667	112,824	47,098
Environment and agriculture	213,525	225,737	237,755	305,827	321,381
Fish and game	20,715	20,867	27,695	17,820	4,226
Trade and industry	111,753	182,416	110,517	92,628	82,141
	947,757	962,566	1,025,939	1,323,514	1,356,936
Other					
Local government	199,666	127,364	122,047	168,868	178,408
Housing support	91,092	92,612	103,981	134,140	150,742
Recreation and culture	81,369	138,945	115,392	89,457	72,610
	372,127	358,921	341,420	392,465	401,760
General Government					
Legislature	34,871	33,813	34,577	38,944	37,502
Administration	192,283	212,264	230,051	334,780	325,833
	227,154	246,077	264,628	373,724	363,335
Interest expense	838,079	834,900	888,871	761,377	710,599
Total Expense excluding Restructuring Exit Expense	**20,581,473**	**22,212,488**	**22,460,547**	**24,735,435**	**25,007,828**

Prior years' figures have been restated to conform with current classification.

Consolidated Revenue Fund
Schedule of Expense by Group Account Classification
for the Fiscal Year Ended March 31, 2003
(In Thousands—Unaudited)

Special Offices, Ministries and Other Appropriations	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total
	$	$	$	$	$	$	$
Legislation	18,281	6,736		12,678	(193)		37,502
Officers of the Legislature	16,061	11,077	61	39	1	(2,101)	25,138
Office of the Premier	22,432	18,286	6,114	19	(3,514)	(750)	42,587
Advanced Education	16,311	99,532	1,693,603	158,078	(13)	(70,210)	1,897,301
Agriculture, Food and Fisheries	20,639	12,149	41,200	1,192	0	(3,550)	71,630
Attorney General	252,636	184,118	107,130	35,356	(35,057)	(13,421)	530,762
Children and Family Development	285,689	112,397	1,227,036	15,201	(257)	(71,125)	1,568,941
Community, Aboriginal and Women's Services	66,143	43,897	473,956	3,880	(3,791)	(29,472)	554,613
Competition, Science and Enterprise	14,709	11,901	20,049	14,041	(158)	(3,247)	57,295
Education	21,174	226,716	4,296,894	324,529		(10,107)	4,859,206
Energy and Mines	22,636	11,367	21,970	659		(9,620)	47,012
Finance	33,231	26,486	5,225	9,841	(31,251)	(16,573)	26,959
Forests	228,813	390,600	82,420	214,738	(4,781)	(18,707)	893,083
Health Planning	8,158	5,162	3,543	41		(951)	15,953
Health Services	200,254	267,823	9,662,602	296,980	(145,295)	(108,760)	10,173,604
Human Resources	145,214	76,233	1,395,481	8,631	(500)	(6,808)	1,618,251
Management Services	463,618	171,418	542	60,139	(564,606)	(75,378)	55,733
Provincial Revenue	51,483	36,231	3,509	3,987	(8,045)	(37,827)	49,338
Public Safety and Solicitor General	149,274	120,486	461,782	428	(3,891)	(203,399)	524,680
Skills Development and Labour	29,779	12,423	571	111	82	(18,936)	24,030
Sustainable Resource Management	74,044	63,443	11,930	6,365	(22,738)	(8,304)	124,740
Transportation	102,603	750,101	45,455	140,322	(373)	(289,555)	748,553
Water, Land and Air Protection	75,083	70,213	19,478	43,835	(35,592)	(10,470)	162,547
Management of Public Funds and Debt		574		2,438,168	(742,896)	(985,247)	710,599
BC Family Bonus			87,979	0	0		87,979
Government Restructing (All Ministries)	89,363	116,715	2,532	3,229	6	23	211,868
Other Appropriations	9,446	8,045	68,939	222,051	(47,720)	(184,567)	76,194
Gross Expense including restructuring exit expense	2,417,074	2,854,129	19,740,001	4,014,538	(1,650,582)	(2,179,062)	25,196,098
Restructuring exit expense	(86,265)	(96,180)	(2,499)	(3,326)			(188,270)
Inter–ministry recoveries	(368,042)	(268,222)	(4,804)	(1,009,514)	1,650,582		0
Total Consolidated Revenue Fund Expense—2002/03	**1,962,767**	**2,489,727**	**19,732,698**	**3,001,698**	**0**	**(2,179,062)**	**25,007,828**
Total Consolidated Revenue Fund Expense—2001/02	**2,108,931**	**2,359,618**	**19,388,781**	**3,346,423**	**0**	**(2,468,318)**	**24,735,435**

Schedule of Investment Portfolio
Pursuant to Section 44(3) of the *Financial Administration Act, 1996*
as at March 31, 2003
(In Thousands—Unaudited)

	2003		2002
	Total (amortized book cost) $	Total (market value) $	Total (amortized book cost) $
Obligations of or guaranteed by Canada	172,052	177,920	188,068
Obligations of or guaranteed by a province	937,606	982,050	1,174,872
Obligations of or guaranteed by savings institutions	30,114	30,118	612,858
Commercial paper issued by corporations incorporated under the laws of Canada or of a province			557,476
Bonds, debentures and mortgages issued by corporations incorporated under the laws of Canada or of a province			
Units in British Columbia Investment Management Corporation Pooled Investment Portfolio	3,046,964	3,186,674	3,960,077
	4,186,736	**4,376,762**	**6,493,351**

Schedule of Payments Made to Honour Guarantees
Pursuant to Section 74(3) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2003
(In Thousands—Unaudited)

Description of Item	$
British Columbia Student Loan Program	
Various lending institutions	797
Ad-hoc Guarantee:	
512004 BC Ltd. (o/a Codfather)	100
Job Protection Program	
Pearl Seaproducts Inc	69
Credit Enhancement Emergency Fund Guaranteed Loan Program	
Various suppliers to Skeena Cellulose Inc	1,389
Total: 2002/03	**2,355**
Total: 2001/02	**168,619**

Section 74(3) of the *Financial Administration Act, 1996* requires disclosure of payments made to honour guarantees and indemnities or to meet an obligation where the government has entered into an agreement to give a guarantee in connection with the issue or sale of securities. These payments are reflected in the main statements of the province.

Schedule of Obligations Under Capital Leases
Pursuant to Section 70(3) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2003
(In Thousands—Unaudited)

	$
Total: 2002/03	**41,453**
Total: 2001/02	**52,693**

Section 70(3) of the *Financial Administration Act, 1996* requires disclosure of the financial obligations of the government under a lease when substantially all the risks and benefits of ownership of the property have been transferred to the government. These leases are reflected in the Public Accounts in accordance with the province's accounting policies.

PROVINCE OF BRITISH COLUMBIA

Schedule of Payments Based on Contributions Pursuant to Section 25(1)
of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2003
(In Thousands—Unaudited)

Ministry/Agreement Description	$
ADVANCED EDUCATION	
Canada Millennium Scholarship Fund	38,376
Canada Study Grants	17,038
Canada/BC Joint Labour Market Information (LMI) Products	105
Canada/BC Older Workers Pilot Project Initiative	1,674
	57,193
AGRICULTURE, FOOD AND FISHERIES	
Baynes Sound Circulation Study	15
British Columbia Marketing Board/Okanagan Valley Tree Fruit Authority Service Agreement	11
Canada/BC Wildlife Damage Compensation Companion Program	1,036
Loss Inspections for Alberta Crop Insurance	15
Sterile Insect Release Program	1,100
	2,177
ATTORNEY GENERAL	
Air India Trial	7,719
Community Contributions for Circuit Courts	16
Justice Services—Federally Funded Projects	145
Legal Services Society—Administration Support	11
Secondment to Federal Government	62
Vancouver By–Law Hearings	300
Youth Criminal Justice Project	988
	9,241
CHILDREN AND FAMILY DEVELOPMENT	
Youth Justice Services and Programs for British Columbia	100
	100
COMMUNITY, ABORIGINAL AND WOMEN'S SERVICES	
Bill and Milinda Gates Foundation	11
Canada Winter Games Society	434
IMAX Theatre Operating Agreement	190
	635
COMPETITION, SCIENCE AND ENTERPRISE	
BC Film Commission travel recovery	3
Canada/BC Business Service Centre—Western Economic Diversification	10
Canada/BC Business Services Society	301
Hosting Federal/Provincial/Territorial Innovation Meeting	15
Secondment to British Columbia Buildings Corporation	46
Secondment to Canadian International Development Agency (CIDA)	115
Secondment to Fuel Cells Canada—University of British Columbia	67
Small Business Profile—Western Economic Diversification	13
	570
EDUCATION	
Essentials of Mathematics	50
French Translation of Essentials of Mathematics	94
Independent Schools—Federal Technology Funds	120
Industry Canada Grassroots Project	188
Public Schools—Federal Technology Funds	43
	495

Schedule of Payments Based on Contributions Pursuant to Section 25(1) of the *Financial Administration Act, 1996* for the Fiscal Year Ended March 31, 2003

(In Thousands—Unaudited)—Continued

Ministry/Agreement Description	$
ENERGY AND MINES	
Enhancements Coal Petrography and Coal Seam Gas Storage	1
Geological Survey of Canada	54
Joint Emergency Preparedness Program (JEPP) Earthquake Hazard Mapping—Exploration Services	80
Oil and Gas Commission	6,762
Regional Geochemical Survey—Dease Lake	168
Secondment to Federal Government	110
	7,175
HEALTH PLANNING	
Advisory Committee on Health Services (ACHS)—Patient Safety	25
BC Healthguide Program	587
Healthwise—BC Health Guide Forum	17
National Diabetes Surveillance Program	100
Telehealth Discussion Paper	7
University of Victoria Heart Health	117
Workers Compensation Board (WCB)—Implement Environmental Tobacco Smoke (ETS) Regulations	57
	910
HEALTH SERVICES	
Canadian Medical Services Conference	98
Crestline Warranty Repairs	23
IBM Performance Review of Canadian Blood Services	445
Implementation Plan for Diabetes Improvement	25
Improving the Management of Congestive Heart Failure	300
Rheumatoid Arthritis and Crohn's Disease Committees	18
	909
HUMAN RESOURCES	
Thelma Barkley Fund	129
	129
OFFICE OF THE PREMIER	
Official Languages Program	524
	524
PUBLIC SAFETY AND SOLICITOR GENERAL	
Air India Trial	736
Insurance Corporation of British Columbia Intersection Safety Cameras	968
Native Courtworker Program	157
Provincial Emergency New Initiatives Fund (NIF) and Workers Compensation Board (WCB) Projects	119
Provincial Emergency Program—Indian and Northern Affairs	196
RCMP Counter Attack	1,614
	3,790
SKILLS DEVELOPMENT AND LABOUR	
Workers Compensation Board (WCB) Contracts	49
	49
TRANSPORTATION	
Fisheries Renewal BC	97
	97
Total: 2002/03	**83,994**
Total: 2001/02	**154,819**

Section 25(1) of the *Financial Administration Act*, *1996* authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the province.

PROVINCE OF BRITISH COLUMBIA

Explanatory Note on Appropriations

The total appropriation amount presented includes the original estimate, statutory authorizations, contingency access and Supplementary Estimates.

Explanatory Notes on the Group Account Classifications

Operating Expenses

Salaries and Benefits

- *Base Salaries*—includes the cost of base salaries, overtime pay and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs*—includes the cost of extra pay for certain types of work such as shift differential, premiums and allowances.
- *Employee Benefits*—includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities*—includes the cost of the annual MLA indemnity and supplementary salaries as authorized under Section 4 of the *Legislative Assembly Allowances and Pension Act*. Salaries for the Executive Council and Officers of the Legislature are also included.

Operating Costs

- *Boards, Commissions and Courts—Fees and Expenses*—includes fees paid to board and commission members, juries and witnesses, and related travel and out–of–pocket expenses.
- *Public Servant Travel*—includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- *Professional Services*—includes fees and expenses for professional services rendered directly to government for: the provision of goods and services in the delivery of government programs; the provision of goods or services that are required by statute or legislation and are billed directly to the government; and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- *Information Systems—Operating*—includes all contract fees and costs related to data, voice, image and text processing operations and services such as data and word processing, data communications charges, supplies, repairs, maintenance and short–term rentals of information processing equipment.
- *Office and Business Expenses*—includes supplies and services required for the operation of offices.
- *Advertising and Publications*—includes costs associated with non–statutory advertising and general publications.
- *Statutory Advertising and Publications*—includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, and Supplies*—includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services and food for institutions.
- *Operating Equipment and Vehicles*—includes the costs associated with the repair and maintenance of government vehicles, and operating machinery and equipment.
- *Non–Capital Roads and Bridges*—includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non–highway road costs.
- *Amortization*—includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *Building Occupancy Charges*—includes payments to the British Columbia Buildings Corporation or the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

Explanatory Notes on the Group Account Classifications—Continued

Government Transfers

- *Transfers—Grants*—includes discretionary grants to individuals, businesses, non–profit associations and others, where there are no contractual requirements.
- *Transfers—Entitlements/Agreements*—includes payments and reimbursements under contract, formula–driven agreement, shared cost or other agreement, statute or regulation, to individuals for defined benefits; or to individuals, public bodies and organizations for the provision of goods and/or services to the public.

Other Expenses

- *Transfers Between Votes and Special Accounts*—includes transfers (payments) between a vote and a Special Account.
- *Interest on the Public Debt*—includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenses*—includes expenses such as financing costs, valuation allowances and expenses which cannot be reasonably allocated to another standard object of expense.

Internal Recoveries

- *Recoveries Between Votes and Special Accounts*—includes recoveries between a vote and a Special Account.
- *Recoveries Within the Consolidated Revenue Fund*—includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

External Recoveries

- *Recoveries External to the Consolidated Revenue Fund*—includes costs and amounts recovered from government corporations, other governments, and non–government organizations; the offset for commissions paid for the collection of government revenues and accounts; and the write–off of uncollectible revenue related accounts.

Capital Expenditures

- *Land*—includes the purchased or acquired value for parks and other recreation land and land directly associated with capitalized infrastructure (buildings, ferries and bridges); but does not include land held for resale.
- *Land Improvements*—includes the capital costs for improvements to dams and water management systems and recreation areas.
- *Buildings*—includes the purchase, construction or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment*—includes the purchase or capital lease cost of heavy equipment such as tractors, trailers and ambulances, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment*—includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles*—includes the purchase or capital lease cost of passenger, light truck and utility vehicles.
- *Information Systems*—includes the purchase or capital lease cost of mainframe and other systems hardware, software and related equipment.
- *Tenant Improvements*—includes the cost or capital lease cost of improvements to leased space.
- *Roads*—includes the capital costs for construction or major improvements of roads, highways and bridges.
- *Other*—includes capital expenditures which cannot be reasonably allocated to another standard object of expense.

Legislation—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
1	Legislation			
	Members' Indemnities and Allowances	9,158,000		9,158,000
	Members' Constituency Support	10,232,000		10,232,000
	Legislative Committees	386,000		386,000
	Inter–Parliamentary Relations	31,000		31,000
	Legislative Documents	550,000		550,000
	Parliamentary Dining Room (net of recoveries)	61,000		61,000
	Caucus Support Services			
	Government Caucus–Global	3,052,000		3,052,000
	Independent Members–Global	429,000		429,000
	Office of the Speaker	333,000		333,000
	Office of the Clerk of the House	664,000		664,000
	Office of the Clerk of Committees	334,000		334,000
	Office of the Legislative Comptroller	917,000		917,000
	Human Resources	516,000		516,000
	Computer Systems	943,000		943,000
	Legislative Internship Program	254,000		254,000
	Sergeant–At–Arms	3,490,000		3,490,000
	Hansard	2,961,000		2,961,000
	Legislative Library	2,249,000		2,249,000
	Legislative Building Improvements			0
	Public Education and Outreach	381,000		381,000
	Communications and Other Centralized Expenses	2,391,000		2,391,000
	Total Expense	**39,332,000**	**0**	**39,332,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
6,211,364			1,899,482			8,110,846	1,047,154
	657		10,622,497			10,623,154	(391,154)
205,797	182,594		68,188			456,579	(70,579)
	31,443		19,923			51,366	(20,366)
	398,123					398,123	151,877
237,079	143,473		1,593	(193,377)		188,768	(127,768)
1,917,790	614,606		14,562			2,546,958	505,042
417,153	66,815		1,813			485,781	(56,781)
287,844	57,733		18,798			364,375	(31,375)
602,365	12,482		45,144			659,991	4,009
298,035	35,065		1,356			334,456	(456)
427,892	245,385		(5,796)			667,481	249,519
234,394	55,238		1,885			291,517	224,483
225,039	755,151		(13,269)			966,921	(23,921)
224,043	17,572					241,615	12,385
2,904,878	246,800					3,151,678	338,322
2,092,486	884,706		(5,194)			2,971,998	(10,998)
1,633,562	442,482		5,184			2,081,228	167,772
						0	0
295,120	95,288		1,847			392,255	(11,255)
65,992	2,450,591					2,516,583	(125,583)
18,280,833	**6,736,204**	**0**	**12,678,013**	**(193,377)**	**0**	**37,501,673**	**1,830,327**

Officers of the Legislature—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
2	Auditor General	8,364,000		8,364,000
3	Conflict of Interest Commissioner	292,000		292,000
4	Elections BC	13,589,000		13,589,000
5	Information and Privacy Commissioner	2,130,000		2,130,000
6	Office of the Child, Youth and Family Advocate	1,491,000		1,491,000
7	Ombudsman	4,549,000		4,549,000
8	Police Complaint Commissioner	1,101,000		1,101,000
	Total Expense	**31,516,000**	**0**	**31,516,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
7,056,127	3,038,123	61,000			(2,100,489)	8,054,761	309,239
194,068	38,406		4,378			236,852	55,148
3,013,925	5,901,069		7,258			8,922,252	4,666,748
1,439,754	588,648	253	484			2,029,139	100,861
261,935	105,539		6			367,480	1,123,520
3,540,287	974,746				(684)	4,514,349	34,651
554,669	430,830		26,995	630		1,013,124	87,876
16,060,765	**11,077,361**	**61,253**	**39,121**	**630**	**(2,101,173)**	**25,137,957**	**6,378,043**

Office of the Premier—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
9	Office of the Premier			
	Premier's Office	2,672,000		2,672,000
	Executive Operations	4,121,000		4,121,000
	Government Chief Information Office (net of recoveries)			
	Chief Information Office Operations	2,286,000		2,286,000
	E–Government Initiatives	1,000		1,000
	Intergovernmental Relations Secretariat (net of recoveries)	3,082,000		3,082,000
	Crown Agencies Secretariat	3,043,000		3,043,000
	Public Affairs Bureau (net of recoveries)	34,522,000		34,522,000
		49,727,000	0	49,727,000
49	Contingencies (All Ministries) and New Programs			
	Juno Beach Centre		1,000,000	1,000,000
		0	1,000,000	1,000,000
	Statutory—			
	Payments Based on Contributions			0
	Total Expense	**49,727,000**	**1,000,000**	**50,727,000**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	1,000,000		
		1,000,000		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
1,912,344	483,825		3			2,396,172	275,828
2,132,266	1,401,986		18,586			3,552,838	568,162
939,946	1,140,729	27,559				2,108,234	177,766
390,320	3,030,177			(3,246,858)	(16,100)	157,539	(156,539)
1,885,655	1,377,017	54,675	470	(267,581)	(26,638)	3,023,598	58,402
1,292,400	758,138					2,050,538	992,462
13,747,298	9,952,286	4,781,500	437		(183,780)	28,297,741	6,224,259
22,300,229	18,144,158	4,863,734	19,496	(3,514,439)	(226,518)	41,586,660	8,140,340
		1,000,000				1,000,000	0
0	0	1,000,000	0	0	0	1,000,000	0
131,564	141,497	250,525			(523,586)	0	0
22,431,793	**18,285,655**	**6,114,259**	**19,496**	**(3,514,439)**	**(750,104)**	**42,586,660**	**8,140,340**

Ministry of Advanced Education—(Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated $	Other Authorizations $	Total $
10	Ministry Operations			
	Minister's Office	419,000		419,000
	Program Management (net of recoveries)	24,234,000		24,234,000
	Educational Institutions and Organizations (net of recoveries)	1,407,937,000		1,407,937,000
	Industry Training and Apprenticeship Programs	71,570,000		71,570,000
	Student Financial Assistance Programs	156,756,000		156,756,000
	Debt Service Costs	145,000,000		145,000,000
	Amortization of Prepaid Capital Advances	94,100,000		94,100,000
		1,900,016,000	0	1,900,016,000
49	Contingencies (All Ministries) and New Programs			
	British Columbia Government House Foundation and British Columbia Achievement Awards Society		3,250,000	3,250,000
	Statutory—			
	Payments Based on Contributions			0
	Special Account—			
	Industry Training and Apprenticeship Commission	78,907,000		78,907,000
	Transfer from Ministry Operations Vote to the Industry Training and Apprenticeship Commission Special Account	(79,227,000)		(79,227,000)
	Total Expense	**1,899,696,000**	**3,250,000**	**1,902,946,000**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	3,250,000		
		3,250,000		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
278,986	115,360		180			394,526	24,474
11,463,345	3,150,242	393,069	8,032,602	(13,340)	(9,594)	23,016,324	1,217,676
		1,435,298,398			(13,000,000)	1,422,298,398	(14,361,398)
			71,570,000			71,570,000	0
	590,966	127,551,477	33,838,655			161,981,098	(5,225,098)
			123,860,585			123,860,585	21,139,415
	92,785,460					92,785,460	1,314,540
11,742,331	96,642,028	1,563,242,944	237,302,022	(13,340)	(13,009,594)	1,895,906,391	4,109,609
		3,250,000				3,250,000	0
498,100	425,263	56,268,974			(57,192,337)	0	0
4,070,704	2,464,813	70,841,475	2,493		(8,141)	77,371,344	1,535,656
			(79,227,000)			(79,227,000)	0
16,311,135	**99,532,104**	**1,693,603,393**	**158,077,515**	**(13,340)**	**(70,210,072)**	**1,897,300,735**	**5,645,265**

Ministry of Agriculture, Food and Fisheries—(Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated $	Other Authorizations $	Total $
11	Ministry Operations			
	Minister's Office	451,000		451,000
	Corporate Services (net of recoveries)	7,824,000		7,824,000
	Risk Management and Competitiveness (net of recoveries)			
	Food Safety and Competitiveness	14,061,000		14,061,000
	National Safety Net Programs	14,007,000	7,555,157	21,562,157
	Whole Farm Insurance	6,088,000		6,088,000
	Resource Development and Sustainability	11,997,000		11,997,000
		54,428,000	7,555,157	61,983,157
12	British Columbia Marketing Board	980,000		980,000
13	Okanagan Valley Tree Fruit Authority	8,650,000		8,650,000
	Statutory—			
	Payments Based on Contributions			0
	Cattle (Horned) Act		10,600	10,600
	Special Account—			
	Livestock Protection	20,000		20,000
	Total Expense	**64,078,000**	**7,565,757**	**71,643,757**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	7,555,157		
	Statutory Appropriation	10,600		
		7,565,757		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
293,756	96,111					389,867	61,133
4,663,315	3,623,323	20,392	212,158			8,519,188	(695,188)
5,850,113	3,496,439	972,416	25,362		(38,378)	10,305,952	3,755,048
1,800,182	602,481	20,428,094	615		(1,333,181)	21,498,191	63,966
		9,088,000				9,088,000	(3,000,000)
7,560,891	3,717,702	839,375	63,991			12,181,959	(184,959)
20,168,257	11,536,056	31,348,277	302,126	0	(1,371,559)	61,983,157	0
422,251	557,533					979,784	216
		8,650,000				8,650,000	0
48,962	53,623	1,186,500	888,942		(2,178,027)	0	0
		10,600				10,600	0
	1,577	4,155	537			6,269	13,731
20,639,470	**12,148,789**	**41,199,532**	**1,191,605**	**0**	**(3,549,586)**	**71,629,810**	**13,947**

Ministry of Attorney General—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
14	Ministry Operations			
	Minister's Office	474,000		474,000
	Corporate Services (net of recoveries)			
	Executive	3,385,000		3,385,000
	Management Services	43,105,000		43,105,000
	Policy, Planning and Legislation	3,382,000		3,382,000
	Court Services (net of recoveries)			
	Registry and Trial Support	114,394,000		114,394,000
	Security and Escorts	27,585,000		27,585,000
	Legal Services (net of recoveries)	23,198,000		23,198,000
	Criminal Justice (net of recoveries)	83,450,000		83,450,000
	Justice Services (net of recoveries)			
	Justice Services Management	522,000		522,000
	Legal Aid	71,910,000		71,910,000
	Family Justice Programs	16,259,000		16,259,000
	Family Justice Services	9,721,000		9,721,000
	Dispute Resolution Office	948,000		948,000
	Agencies, Boards and Commissions	16,728,000		16,728,000
		415,061,000	0	415,061,000
15	Treaty Negotiations Office			
	Negotiations	8,402,000		8,402,000
	Negotiations Support	12,125,000		12,125,000
	Treaty Settlement and Implementation Costs (net of recoveries)	20,666,000		20,666,000
	Economic Measures	10,000,000		10,000,000
		51,193,000	0	51,193,000
16	Statutory Services			
	Crown Proceeding Act	30,000,000		30,000,000
	Inquiry Act			0
		30,000,000	0	30,000,000
17	Judiciary			
	Superior Courts	11,476,000		11,476,000
	Provincial Courts	38,884,000		38,884,000
		50,360,000	0	50,360,000
	Statutory—			
	Payments Based on Contributions			0
	Special Account—			
	Public Guardian and Trustee of British Columbia	18,048,000		18,048,000
	Transfer from Ministry Operations Vote to the Public Guardian and Trustee of British Columbia Special Account	(8,434,000)		(8,434,000)
	Total Expense	**556,228,000**	**0**	**556,228,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
292,151	87,271					379,422	94,578
2,067,194	756,242	499,136	4,346			3,326,918	58,082
15,326,999	25,348,645	1,222,494	80,619	(84,947)	372	41,894,182	1,210,818
2,693,710	842,851	121,335	9,603	1,006		3,668,505	(286,505)
43,189,732	63,660,126	266,754	87,025	1,273	(16,852)	107,188,058	7,205,942
24,841,143	5,586,087		96,121		(603,080)	29,920,271	(2,335,271)
24,731,256	33,705,974	25,125	317,844	(32,366,168)	(911,722)	25,502,309	(2,304,309)
58,470,231	20,410,821	(5,000)	910,510	(1,869,390)	(165,353)	77,751,819	5,698,181
292,492	156,078	726				449,296	72,704
212,349	6,547,892	70,119,823				76,880,064	(4,970,064)
1,474,544	1,354,057	13,648,504	3,713		(346,000)	16,134,818	124,182
6,942,613	2,912,753	454,107	11,571		(1,624,528)	8,696,516	1,024,484
434,877	73,910	397,750				906,537	41,463
5,177,433	3,278,143	1,279,683	9,744,164			19,479,423	(2,751,423)
186,146,724	164,720,850	88,030,437	11,265,516	(34,318,226)	(3,667,163)	412,178,138	2,882,862
4,332,240	1,161,106	2,862,917	(319,727)	1,775	(41,400)	7,996,911	405,089
2,501,517	386,076	4,761,073				7,648,666	4,476,334
	43,719	94,909	2,667,625		(40,080)	2,766,173	17,899,827
	89,799	10,532,228				10,622,027	(622,027)
6,833,757	1,680,700	18,251,127	2,347,898	1,775	(81,480)	29,033,777	22,159,223
			29,867,706			29,867,706	132,294
						0	0
0	0	0	29,867,706	0	0	29,867,706	132,294
9,414,279	2,298,939		715			11,713,933	(237,933)
34,747,412	3,527,635	222,974	5,342			38,503,363	380,637
44,161,691	5,826,574	222,974	6,057	0	0	50,217,296	142,704
3,003,628	6,797,467	108,216	72,830	(741,045)	(9,241,096)	0	0
12,490,043	5,092,624	517,000	230,015		(431,027)	17,898,655	149,345
			(8,434,000)			(8,434,000)	0
252,635,843	**184,118,215**	**107,129,754**	**35,356,022**	**(35,057,496)**	**(13,420,766)**	**530,761,572**	**25,466,428**

Ministry of Children and Family Development—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
18	Ministry Operations			
	Minister's Office	691,000		691,000
	Corporate Services (net of recoveries)	36,923,000		36,923,000
	Operations (net of recoveries)			
	Adult Community Living Services	576,938,000		576,938,000
	Child Protection and Family Development	596,001,000	10,511,129	606,512,129
	Youth Justice, Child and Youth Mental Health, and Youth Services	155,005,000		155,005,000
	Early Childhood Development and Special Needs Children and Youth	154,795,000		154,795,000
	Program and Regional Management	38,077,000		38,077,000
		1,558,430,000	10,511,129	1,568,941,129
	Statutory—			
	Payments Based on Contributions			0
	Total Expense	**1,558,430,000**	**10,511,129**	**1,568,941,129**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	10,511,129		
		10,511,129		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
486,620	148,073		87			634,780	56,220
19,052,103	10,711,514	14,259	1,136,298	67,406	(5,227,177)	25,754,403	11,168,597
21,676,140	9,853,065	528,034,552	336,167		(4,226,061)	555,673,863	21,264,137
138,383,187	40,044,811	431,398,296	9,362,243		(35,687,077)	583,501,460	23,010,669
71,636,471	22,246,643	79,584,382	1,789,989		(15,930,217)	159,327,268	(4,322,268)
5,823,477	2,009,331	166,414,894	1,054		(237,538)	174,011,218	(19,216,218)
28,555,425	27,358,372	21,590,041	2,575,552	(324,000)	(9,717,253)	70,038,137	(31,961,137)
285,613,423	112,371,809	1,227,036,424	15,201,390	(256,594)	(71,025,323)	1,568,941,129	0
75,000	25,000				(100,000)	0	0
285,688,423	**112,396,809**	**1,227,036,424**	**15,201,390**	**(256,594)**	**(71,125,323)**	**1,568,941,129**	**0**

Ministry of Community, Aboriginal and Women's Services—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
19	Ministry Operations			
	Ministers' Office	1,105,000		1,105,000
	Corporate Services (net of recoveries)	14,551,000		14,551,000
	Women's Equality and Social Programs			
	Women's Services	55,144,000		55,144,000
	Child Care Services	81,362,000		81,362,000
	Housing	136,563,000		136,563,000
	Culture, Heritage and Sport (net of recoveries)			
	Culture and British Columbia Arts Council	13,978,000		13,978,000
	Heritage	7,824,000		7,824,000
	Sport	8,527,000		8,527,000
	Government Agents (net of recoveries)	21,044,000		21,044,000
	Safety and Standards (net of recoveries)	21,168,000		21,168,000
	Aboriginal, Multiculturalism and Immigration Programs (net of recoveries)			
	Aboriginal Directorate	2,815,000		2,815,000
	Multiculturalism and Immigration	16,981,000		16,981,000
	Local Government (net of recoveries)			
	Local Government Services	6,142,000		6,142,000
	Local Government and Library Services Transfers	136,430,000		136,430,000
	Community Transition and Adjustment	2,990,000		2,990,000
	University Endowment Lands	4,238,000		4,238,000
	2010 Winter Olympics Bid Secretariat and Community Social Services			
	2010 Winter Olympics Bid Secretariat	2,386,000		2,386,000
	Community Social Services and Vancouver Agreement	2,030,000		2,030,000
		535,278,000	0	535,278,000
20	Royal British Columbia Museum	11,004,000		11,004,000
	Statutory—			
	Payments Based on Contributions			0
	Special Accounts Funding		19,500,000	19,500,000
	Special Accounts—			
	First Citizens' Fund	3,398,000		3,398,000
	Olympic Arts Fund	280,000		280,000
	Physical Fitness and Amateur Sports Fund	1,726,000		1,726,000
	University Endowment Lands Administration	3,142,000	263,987	3,405,987
	Transfer from the General Account to the First Citizens' Fund Special Account		(9,000,000)	(9,000,000)
	Transfer from the General Account to the Physical Fitness and Amateur Sports Fund Special Account		(5,500,000)	(5,500,000)
	Transfer from the General Account to the Olympic Arts Fund Special Account		(5,000,000)	(5,000,000)
	Total Expense	**554,828,000**	**263,987**	**555,091,987**
	Breakdown of Other Authorizations—			
	Statutory Appropriation	19,500,000		
	Statutory Appropriation—Special Account	263,987		
	Inter–account transfers	(19,500,000)		
		263,987		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
623,262	228,259		371			851,892	253,108
7,557,950	5,519,086		105,027		(163,013)	13,019,050	1,531,950
2,453,640	898,533	37,637,408				40,989,581	14,154,419
1,692,605	1,132,897	55,417,065	3,468			58,246,035	23,115,965
1,264,671	695,018	148,451,578	5,212			150,416,479	(13,853,479)
893,798	919,030	12,023,439				13,836,267	141,733
3,365,227	4,058,912	3,916,788	2,143		(980,918)	10,362,152	(2,538,152)
959,895	421,939	8,282,498				9,664,332	(1,137,332)
14,776,947	7,166,336	12,876	143,124	(384,636)	(558,017)	21,156,630	(112,630)
15,004,092	5,434,826	44,307	19,551			20,502,776	665,224
807,312	494,676	2,805,552				4,107,540	(1,292,540)
2,970,294	1,274,690	31,746,263	25,732		(22,125,763)	13,891,216	3,089,784
4,711,021	1,235,522	15,303	16,867	(193)		5,978,520	163,480
673,894	54,909	148,313,528			(174,182)	148,868,149	(12,438,149)
493,714	61,176	373,875				928,765	2,061,235
996,310	2,661,339	4,108,335	10,623	(3,405,987)		4,370,620	(132,620)
954,608	530,508	3,802,811	94,572			5,382,499	(2,996,499)
686,922	310,691	11,437,252	528			12,435,393	(10,405,393)
60,886,162	33,098,347	468,388,878	427,218	(3,790,816)	(24,001,893)	535,007,896	270,104
5,085,629	10,618,352	19,355	46,358		(4,835,548)	10,934,146	69,854
171,580	25,855	437,495			(634,930)	0	0
			19,500,000			19,500,000	0
	154,407	3,104,451				3,258,858	139,142
		280,000				280,000	0
		1,726,000				1,726,000	0
			3,405,987			3,405,987	0
			(9,000,000)			(9,000,000)	0
			(5,500,000)			(5,500,000)	0
			(5,000,000)			(5,000,000)	0
66,143,371	**43,896,961**	**473,956,179**	**3,879,563**	**(3,790,816)**	**(29,472,371)**	**554,612,887**	**479,100**

Ministry of Competition, Science and Enterprise—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
21	Ministry Operations			
	Minister's Office	657,000		657,000
	Corporate Services (net of recoveries)	11,412,000	945,668	12,357,668
	Economic Policy	4,852,000		4,852,000
	BC Trade and Investment Office (net of recoveries)	9,701,000		9,701,000
	Science Technology and Telecommunications	17,300,000		17,300,000
	British Columbia Film Commission (net of recoveries)	1,188,000		1,188,000
	British Columbia Pavilion Corporation	5,400,000	1,369,000	6,769,000
	Reserves for Doubtful Accounts and Concessionary Loans	1,670,000	2,800,000	4,470,000
		52,180,000	5,114,668	57,294,668
	Statutory—			
	Payments Based on Contributions			0
	Special Account—			
	Northern Development Fund	1,500,000		1,500,000
	Total Expense	**53,680,000**	**5,114,668**	**58,794,668**
	Breakdown of Other Authorizations—			
	Statutory Appropriation	1,369,000		
	Contingencies (All Ministries) and New Programs	3,745,668		
		5,114,668		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
475,701	225,022		5			700,728	(43,728)
5,026,087	4,322,836	1,631,453	768,792	(157,860)	(74,470)	11,516,838	840,830
1,670,840	458,327	3,964,892				6,094,059	(1,242,059)
5,485,473	5,968,983	852,818			(2,596,140)	9,711,134	(10,134)
1,005,255	328,295	12,318,491				13,652,041	3,647,959
520,225	552,585	222,100			(6,390)	1,288,520	(100,520)
		1,059,000	6,410,000			7,469,000	(700,000)
			6,862,348			6,862,348	(2,392,348)
14,183,581	11,856,048	20,048,754	14,041,145	(157,860)	(2,677,000)	57,294,668	0
525,072	44,679				(569,751)	0	0
						0	1,500,000
14,708,653	**11,900,727**	**20,048,754**	**14,041,145**	**(157,860)**	**(3,246,751)**	**57,294,668**	**1,500,000**

Ministry of Education—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
22	Ministry Operations			
	Minister's Office	394,000		394,000
	Management Services (net of recoveries)	17,637,000		17,637,000
	K-12 Education Programs—Program Management (net of recoveries)	32,210,000		32,210,000
	Public Schools (net of recoveries)	4,089,982,000		4,089,982,000
	Independent Schools	156,828,000		156,828,000
	Debt Service Costs	363,450,000		363,450,000
	Amortization of Prepaid Capital Advances	200,580,000		200,580,000
		4,861,081,000	0	4,861,081,000
	Statutory—			
	Payments Based on Contributions			0
	Total Expense	**4,861,081,000**	**0**	**4,861,081,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
283,525	102,733					386,258	7,742
7,006,914	11,193,696		823,272		(727,598)	18,296,284	(659,284)
13,884,215	16,198,731	1,535,476	470,993		(717,173)	31,372,242	837,758
	1,840,475	4,131,903,975	18,106		(8,167,509)	4,125,595,047	(35,613,047)
		163,010,000				163,010,000	(6,182,000)
			323,166,040			323,166,040	40,283,960
	197,380,000					197,380,000	3,200,000
21,174,654	226,715,635	4,296,449,451	324,478,411	0	(9,612,280)	4,859,205,871	1,875,129
		444,802	50,359		(495,161)	0	0
21,174,654	**226,715,635**	**4,296,894,253**	**324,528,770**	**0**	**(10,107,441)**	**4,859,205,871**	**1,875,129**

Ministry of Energy and Mines—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
23	Ministry Operations			
	Minister's Office	498,000		498,000
	Corporate Services	9,427,000		9,427,000
	Energy and Minerals (net of recoveries)	12,990,000		12,990,000
	Resource Development	24,514,000		24,514,000
		47,429,000	0	47,429,000
24	British Columbia Utilities Commission	1,000		1,000
25	Resource Revenue Sharing Agreements	2,500,000		2,500,000
	Statutory—			
	Payments Based on Contributions			0
	Mine Improvement		61,399	61,399
	Special Account—			
	Vancouver Island Natural Gas Pipeline	214,000	719,692	933,692
	Total Expense	**50,144,000**	**781,091**	**50,925,091**
	Breakdown of Other Authorizations—			
	Statutory Appropriation	61,399		
	Statutory Appropriation—Special Account	719,692		
		781,091		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
298,433	92,484					390,917	107,083
2,123,572	6,356,328	3,103,300	33,113			11,616,313	(2,189,313)
8,704,536	2,486,848	2,187,589	632,622			14,011,595	(1,021,595)
3,183,533	1,097,347	13,736,851				18,017,731	6,496,269
14,310,074	10,033,007	19,027,740	665,735	0	0	44,036,556	3,392,444
1,582,079	869,982		(6,859)		(2,445,202)	0	1,000
		1,980,506				1,980,506	519,494
6,743,868	402,919	28,000			(7,174,787)	0	0
	61,399					61,399	0
		933,692				933,692	0
22,636,021	**11,367,307**	**21,969,938**	**658,876**	**0**	**(9,619,989)**	**47,012,153**	**3,912,938**

Ministry of Finance—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
26	Ministry Operations			
	Minister's Office	431,000		431,000
	Corporate Services (net of recoveries)	2,072,000		2,072,000
	Treasury Board Staff (net of recoveries)	11,092,000		11,092,000
	Office of the Comptroller General (net of recoveries)			
	Comptroller General Operations	6,401,000		6,401,000
	Corporate Accounting System	1,000		1,000
	Internal Audit and Advisory Services	1,000		1,000
	Financial Institutions Commission (FICOM) (net of recoveries)	1,000		1,000
	Provincial Treasury Operations (net of recoveries)	1,000		1,000
	Registries	7,216,000		7,216,000
	Total Expense	**27,216,000**	**0**	**27,216,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
360,061	108,012		142			468,215	(37,215)
1,058,205	445,424		239,507		(176,729)	1,566,407	505,593
6,157,189	2,052,367	5,177,032	(16,399)		(8,200)	13,361,989	(2,269,989)
3,520,591	1,036,570		725,929			5,283,090	1,117,910
4,181,296	13,375,038			(17,856,000)	(50,000)	(349,666)	350,666
3,562,442	494,298		1,620	(4,016,346)	(42,012)	2	998
4,868,746	1,522,768		453,239		(6,844,865)	(112)	1,112
4,941,654	4,830,574		8,437,200	(9,378,081)	(9,451,566)	(620,219)	621,219
4,580,475	2,620,557	48,000	(26)			7,249,006	(33,006)
33,230,659	**26,485,608**	**5,225,032**	**9,841,212**	**(31,250,427)**	**(16,573,372)**	**26,958,712**	**257,288**

Ministry of Forests—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
27	Ministry Operations			
	Minister's Office	502,000		502,000
	Corporate Services	29,512,000		29,512,000
	Forest Resources Management (net of recoveries)			
	Headquarters Resources Management	40,310,000	2,790,938	43,100,938
	Region and District Operations	173,358,000		173,358,000
		243,682,000	2,790,938	246,472,938
28	Fire Suppression			
	Direct Fire Fighting (net of recoveries)	55,380,000		55,380,000
	Fire Preparedness (net of recoveries)	45,712,000		45,712,000
		101,092,000	0	101,092,000
29	Forest Investment			
	Forest Investments			
	Land–based	95,500,000		95,500,000
	Research	28,000,000		28,000,000
	Improvements	10,500,000		10,500,000
	International Marketing	12,000,000		12,000,000
		146,000,000	0	146,000,000
	Statutory—			
	Interest on Revenue Refunds		4,456	4,456
	Compensation for Harvesting Rights		200,000,000	200,000,000
	BC Forestry Revitalization Trust		75,000,000	75,000,000
	Special Accounts—			
	Forest Stand Management Fund	2,293,000		2,293,000
	Small Business Forest Enterprise Program			
	Administration	36,011,000	163,646,432	199,657,432
	Sales	20,042,000	5,147,911	25,189,911
	Roads	38,593,000	6,519,448	45,112,448
	Silviculture	29,373,000	7,861,806	37,234,806
		124,019,000	183,175,597	307,194,597
	South Moresby Implementation—Forest Replacement	3,828,000		3,828,000
	Transfer from the Small Business Forest Enterprise Program Special Account to the General Account		(162,972,912)	(162,972,912)
	Total Expense	**620,914,000**	**297,998,079**	**918,912,079**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	2,790,938		
	Statutory Appropriation	275,004,456		
	Statutory Appropriation—Special Account	183,175,597		
	Inter–account transfer	(162,972,912)		
		297,998,079		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
252,756	146,886					399,642	102,358
14,634,608	15,159,895	54,515	483,421	6,836	(124,974)	30,214,301	(702,301)
26,287,479	17,494,521	547,996	104,028	(4,208,590)	(1,894,676)	38,330,758	4,770,180
107,159,261	70,103,425	166,280	440,935	(253,610)	(88,054)	177,528,237	(4,170,237)
148,334,104	102,904,727	768,791	1,028,384	(4,455,364)	(2,107,704)	246,472,938	0
14,127,908	33,160,279		7,213	(117,517)	(9,397,082)	37,780,801	17,599,199
26,766,084	23,085,259	74,375	51,738	(322,372)	(6,409,254)	43,245,830	2,466,170
40,893,992	56,245,538	74,375	58,951	(439,889)	(15,806,336)	81,026,631	20,065,369
2,733,790	84,437,373	170,000	6,155,458	6,421		93,503,042	1,996,958
997,488	24,868,529	4,175,000		81,598	(793,205)	29,329,410	(1,329,410)
1,181,767	3,188,698	2,231,620	3,700,000			10,302,085	197,915
	11,159,107					11,159,107	840,893
4,913,045	123,653,707	6,576,620	9,855,458	88,019	(793,205)	144,293,644	1,706,356
			4,456			4,456	0
			200,000,000			200,000,000	0
		75,000,000				75,000,000	0
155,800	1,903,104					2,058,904	234,096
33,977,896	3,230,939		162,437,047	11,550		199,657,432	0
57,667	25,132,555		(311)			25,189,911	0
	45,113,978		(1,530)			45,112,448	0
481,067	32,410,633		4,328,106	15,000		37,234,806	0
34,516,630	105,888,105	0	166,763,312	26,550	0	307,194,597	0
	4,625					4,625	3,823,375
			(162,972,912)			(162,972,912)	0
228,813,571	**390,599,806**	**82,419,786**	**214,737,649**	**(4,780,684)**	**(18,707,245)**	**893,082,883**	**25,829,196**

Ministry of Health Planning—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
30	Ministry Operations			
	Minister's Office	438,000		438,000
	Planning, Strategic Initiatives and Reporting (net of recoveries)	16,195,000		16,195,000
		16,633,000	0	16,633,000
	Statutory—			
	Payments Based on Contributions			0
	Total Expense	**16,633,000**	**0**	**16,633,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
283,267	90,744		4,850			378,861	59,139
7,874,336	4,333,928	3,370,315	35,904		(40,267)	15,574,216	620,784
8,157,603	4,424,672	3,370,315	40,754	0	(40,267)	15,953,077	679,923
	737,016	173,103			(910,119)	0	0
8,157,603	**5,161,688**	**3,543,418**	**40,754**	**0**	**(950,386)**	**15,953,077**	**679,923**

Ministry of Health Services—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
31	Ministry Operations			
	Minister's Office	1,090,000		1,090,000
	Program Management and Corporate Services (net of recoveries)	130,600,000	(5,373,000)	125,227,000
	Emergency Health Services (net of recoveries)	187,566,000		187,566,000
	Medical Services Plan (net of recoveries)	2,517,611,000		2,517,611,000
	Pharmacare	718,273,000		718,273,000
	Regional Health Sector Funding (net of recoveries)	6,337,251,000	(1,000)	6,337,250,000
	Debt Service Costs	179,400,000		179,400,000
	Amortization of Prepaid Capital Advances	126,500,000		126,500,000
	Recoveries from Health Special Account (net of recoveries)	(144,500,000)		(144,500,000)
		10,053,791,000	(5,374,000)	10,048,417,000
32	Vital Statistics	7,109,000		7,109,000
	Statutory—			
	Payments Based on Contributions			0
	Special Accounts—			
	Health Special Account	144,500,000	94,958	144,594,958
	Medical and Health Care Services	15,000,000	16,142,757	31,142,757
	Transfer from Ministry Operations Vote to the Medical and Health Care Services Special Account	(15,000,000)		(15,000,000)
	Transfer from the Medical and Health Care Services Special Account to the General Account		(16,142,757)	(16,142,757)
	Total Expense	**10,205,400,000**	**(5,279,042)**	**10,200,120,958**
	Breakdown of Other Authorizations—			
	Statutory Appropriation—Special Account	16,237,715		
	Program Transfer, Order In Council 744	(5,373,000)		
	Program Transfer, Order In Council 935	(1,000)		
	Inter–account transfer	(16,142,757)		
		(5,279,042)		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
706,946	199,713		139			906,798	183,202
51,378,924	69,379,546	2,478,598	402,592	387	(755,446)	122,884,601	2,342,399
142,449,691	63,381,624	295,192	70,841	(180,315)	(646,083)	205,370,950	(17,804,950)
649,566	1,284,744	2,533,675,931	239,061		(75,031,115)	2,460,818,187	56,792,813
	(1,319)	727,665,329				727,664,010	(9,391,010)
172,407	6,089,771	6,398,085,243	97,831		(30,854,726)	6,373,590,526	(36,340,526)
			151,574,157			151,574,157	27,825,843
	123,868,781					123,868,781	2,631,219
				(144,594,958)		(144,594,958)	94,958
195,357,534	264,202,860	9,662,200,293	152,384,621	(144,774,886)	(107,287,370)	10,022,083,052	26,333,948
4,896,189	3,036,444	77,187	441	(520,304)	(563,706)	6,926,251	182,749
	583,647	325,000			(908,647)	0	0
			144,594,958			144,594,958	0
			16,142,757			16,142,757	15,000,000
						0	(15,000,000)
			(16,142,757)			(16,142,757)	0
200,253,723	**267,822,951**	**9,662,602,480**	**296,980,020**	**(145,295,190)**	**(108,759,723)**	**10,173,604,261**	**26,516,697**

Ministry of Human Resources—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
33	Ministry Operations			
	Minister's Office	370,000		370,000
	Corporate Services (net of recoveries)	48,627,000		48,627,000
	BC Employment and Assistance (net of recoveries)			
	Temporary and Continuous Assistance	1,158,564,000		1,158,564,000
	Supplementary Assistance	284,101,000		284,101,000
	Employment Programs	110,108,000		110,108,000
	Service Delivery	187,373,000		187,373,000
		1,789,143,000		1,789,143,000
	Statutory—			
	Payments Based on Contributions			0
	Total Expense	**1,789,143,000**	**0**	**1,789,143,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
276,573	61,862					338,435	31,565
22,577,409	22,360,865	300,398	1,399,019	(500,000)	(4,130)	46,133,561	2,493,439
		1,022,624,903	555,391		(3,288,673)	1,019,891,621	138,672,379
	22	259,124,349	5,905,437		(3,386,012)	261,643,796	22,457,204
72,464		113,166,030				113,238,494	(3,130,494)
122,287,758	53,810,339	135,552	771,227			177,004,876	10,368,124
145,214,204	76,233,088	1,395,351,232	8,631,074	(500,000)	(6,678,815)	1,618,250,783	170,892,217
		129,108			(129,108)	0	0
145,214,204	**76,233,088**	**1,395,480,340**	**8,631,074**	**(500,000)**	**(6,807,923)**	**1,618,250,783**	**170,892,217**

Ministry of Management Services—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
34	Ministry Operations			
	Minister's Office	478,000		478,000
	Corporate Services (net of recoveries)	16,730,000		16,730,000
	Shared Services (net of recoveries)			
	Support Services Provision	1,000		1,000
	Shared Services Office	1,300,000		1,300,000
	Procurement Services and Government House (net of recoveries)	4,437,000		4,437,000
	Public Service Appeal Board	438,000		438,000
	Corporate and Information Programs (net of recoveries)	11,007,000		11,007,000
	Corporate Applications (net of recoveries)	4,178,000		4,178,000
	Information Technology Services (net of recoveries)			
	Services Operations	129,150,000		129,150,000
	Services Support	3,810,000		3,810,000
	Provincial Learning Network	22,889,000		22,889,000
	Pacific Technology Resources Society	4,001,000		4,001,000
	Information Technology Services Recoveries	(159,849,000)		(159,849,000)
		38,570,000	0	38,570,000
35	Public Service Employee Relations Commission			
	Commission Operations (net of recoveries)	9,271,000		9,271,000
	Employee Benefits and Corporate Programs (net of recoveries)			
	Provincial Pensions	111,381,000		111,381,000
	Miscellaneous Statutory Items	9,779,000		9,779,000
	Canada Pension	55,031,000		55,031,000
	Members of the Legislative Assembly Superannuation	600,000		600,000
	Death and Retiring Benefits	2,629,000		2,629,000
	Extended Health and Dental Benefits	45,871,000		45,871,000
	Group Insurance	6,603,000		6,603,000
	Medical Services Plan	19,731,000		19,731,000
	Long Term Disability	34,091,000		34,091,000
	Employment Insurance	35,781,000		35,781,000
	Workers' Compensation	6,500,000	7,300,000	13,800,000
	Employee and Family Assistance Program Administration	1,103,000		1,103,000
	Other Benefits	32,842,000	1,657,651	34,499,651
	Recoveries	(361,941,000)		(361,941,000)
		9,272,000	8,957,651	18,229,651
36	Product Sales and Services	1,000		1,000
	Total Expense	**47,843,000**	**8,957,651**	**56,800,651**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	8,957,651		
		8,957,651		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
216,441	47,097					263,538	214,462
6,900,041	11,433,880	542,000	443,398	(3,268,567)	(114,079)	15,936,673	793,327
						0	1,000
3,981,061	1,089,624		85,000	(3,131,478)		2,024,207	(724,207)
3,293,461	1,591,683		121,447		(915,729)	4,090,862	346,138
181,028	75,251		(267)			256,012	181,988
8,478,627	9,253,965		(13,888)	(3,788,004)	(3,042,813)	10,887,887	119,113
2,189,439	2,192,115			(308,650)	(22,100)	4,050,804	127,196
3,832,998	103,157,843		7,775	(99,183,904)	(18,146,280)	(10,331,568)	139,481,568
30,081,587	9,903,459		(77,190)	(9,485,483)	(130)	30,422,243	(26,612,243)
861,609	137,004			(20,302,681)	(638,516)	(19,942,584)	42,831,584
1,313,166	126,912				(1,463,496)	(23,418)	4,024,418
						0	(159,849,000)
61,329,458	139,008,833	542,000	566,275	(139,468,767)	(24,343,143)	37,634,656	935,344
6,602,079	5,220,727		91,486	(2,630,493)		9,283,799	(12,799)
106,014,647						106,014,647	5,366,353
7,641,946					(51,178)	7,590,768	2,188,232
53,166,305						53,166,305	1,864,695
1,923						1,923	598,077
8,419,635					(163,485)	8,256,150	(5,627,150)
64,500,000					(18,363,289)	46,136,711	(265,711)
10,800,000					(5,008,149)	5,791,851	811,149
26,839,146					(34,438)	26,804,708	(7,073,708)
34,153,264					(138,623)	34,014,641	76,359
32,686,709						32,686,709	3,094,291
15,428,403					(2,009,111)	13,419,292	380,708
1,111,775					(212,123)	899,652	203,348
15,892,958	14,780,684		690,474			31,364,116	3,135,535
			6,000	(357,207,621)		(357,201,621)	(4,739,379)
383,258,790	20,001,411	0	787,960	(359,838,114)	(25,980,396)	18,229,651	0
19,029,682	12,408,218		58,784,188	(65,298,840)	(25,054,283)	(131,035)	132,035
463,617,930	**171,418,462**	**542,000**	**60,138,423**	**(564,605,721)**	**(75,377,822)**	**55,733,272**	**1,067,379**

Ministry of Provincial Revenue—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
37	Ministry Operations			
	Minister's Office	443,000		443,000
	Revenue Collection (net of recoveries)	44,272,000		44,272,000
	Debt Collection (net of recoveries)			
	Collection and Loan Management Branch	1,000		1,000
	Home Owner Grant	537,000		537,000
		45,253,000	0	45,253,000
31	Ministry Operations			
	Medical Services Plan (net of recoveries)		5,373,000	5,373,000
		0	5,373,000	5,373,000
49	Contingencies (All Ministries) and New Programs			
	Property Tax, Ex-Gratia		30,468	30,468
	British Columbia Achievement Awards Society		3,500,000	3,500,000
		0	3,530,468	3,530,468
	Statutory—			
	Interest on Revenue Refunds		2,471,811	2,471,811
	Special Account—			
	Provincial Home Acquisition	25,000		25,000
	Total Expense	**45,278,000**	**11,375,279**	**56,653,279**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	3,530,468		
	Statutory Appropriation	2,471,811		
	Program Transfer, Order In Council 744	5,373,000		
		11,375,279		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
264,057	68,288					332,345	110,655
44,462,249	30,264,730	9,109	113,883	373,405	(37,827,000)	37,396,376	6,875,624
4,364,006	2,790,535		1,284,957	(8,418,263)		21,235	(20,235)
297,055	12,164					309,219	227,781
49,387,367	33,135,717	9,109	1,398,840	(8,044,858)	(37,827,000)	38,059,175	7,193,825
2,095,359	3,095,593		70,000			5,260,952	112,048
2,095,359	3,095,593	0	70,000	0	0	5,260,952	112,048
			30,468			30,468	0
		3,500,000				3,500,000	0
0	0	3,500,000	30,468	0	0	3,530,468	0
			2,471,811			2,471,811	0
			15,836			15,836	9,164
51,482,726	**36,231,310**	**3,509,109**	**3,986,955**	**(8,044,858)**	**(37,827,000)**	**49,338,242**	**7,315,037**

Ministry of Public Safety and Solicitor General—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
38	Ministry Operations			
	Minister's Office	472,000		472,000
	Corporate Services	904,000	500,000	1,404,000
	Corrections (net of recoveries)			
	Adult Custody	174,029,000		174,029,000
	Community Corrections	43,545,000		43,545,000
	Public Safety and Regulatory Services (net of recoveries)			
	Police Services	182,685,000	7,118,759	189,803,759
	Security Programs	2,831,000		2,831,000
	Provincial Emergency Program	6,479,000		6,479,000
	Film Classification	1,394,000		1,394,000
	Coroners Service	8,009,000		8,009,000
	Community Justice (net of recoveries)			
	Community Programs	5,481,000		5,481,000
	Victims Services	14,942,000		14,942,000
	Consumers Services	2,124,000		2,124,000
	Residential Tenancy Office	7,779,000		7,779,000
	Gaming Policy and Enforcement (net of recoveries)			
	Gaming Policy and Enforcement Operations	9,828,000		9,828,000
	Distribution of Gaming Proceeds	1,000		1,000
	Agencies, Boards and Commissions	965,000		965,000
	Liquor Control and Licensing (net of recoveries)	1,000		1,000
		461,469,000	7,618,759	469,087,759
39	Statutory Services			
	Emergency Program Act	15,982,000	11,818,716	27,800,716
	Criminal Injury Compensation Act	14,000,000		14,000,000
		29,982,000	11,818,716	41,800,716
31	Ministry Operations			
	Regional Health Sector Funding (net of recoveries)		1,000	1,000
	Statutory—			
	Payments Based on Contributions			0
	Special Accounts—			
	Victims of Crime Act	7,319,000		7,319,000
	Forfeited Crime Proceeds Fund	6,176,000		6,176,000
	Inmate Work Program	1,545,000		1,545,000
	Transfer from the General Account to the Inmate Work Program Special Account		(535,477)	(535,477)
	Total Expense	**506,491,000**	**18,902,998**	**525,393,998**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	19,437,475		
	Program Transfer, Order In Council 935	1,000		
	Inter–account transfer	(535,477)		
		18,902,998		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
221,969	80,019					301,988	170,012
1,425,391	339,141	71,359	519,053			2,354,944	(950,944)
84,519,283	62,777,690	18,342,054	171,438	(418,141)	(10,109,340)	155,282,984	18,746,016
28,336,564	8,736,949	4,801,828	56,479	(9,986)	(376,811)	41,545,023	1,999,977
1,865,839	1,334,929	209,530,524			(2,314,198)	210,417,094	(20,613,335)
1,744,028	972,133	20,007	6,633		(479,717)	2,263,084	567,916
2,665,670	2,109,123	2,925,031	8,825		(1,176,450)	6,532,199	(53,199)
862,817	372,710		1,216		(25,000)	1,211,743	182,257
2,505,288	5,007,204		3,426			7,515,918	493,082
1,164,296	513,363	3,756,723	583			5,434,965	46,035
2,129,969	1,823,764	17,430,006	23	(3,466,000)	(50,000)	17,867,762	(2,925,762)
1,415,195	603,284		2,844		(248,552)	1,772,771	351,229
3,771,495	3,420,282		6,945	202		7,198,924	580,076
7,203,125	3,262,678		19,706	2,650	(1,921,506)	8,566,653	1,261,347
		171,157,617			(171,156,617)	1,000	0
336,656	481,733		2,318			820,707	144,293
5,864,091	2,687,399		25,554		(8,577,044)	0	1,000
146,031,676	94,522,401	428,035,149	825,043	(3,891,275)	(196,435,235)	469,087,759	0
253,761	24,718,960	2,826,280	1,716		(1)	27,800,716	0
		14,000,000				14,000,000	0
253,761	24,718,960	16,826,280	1,716	0	(1)	41,800,716	0
123,151	173,126	2,877,297			(3,173,574)	0	1,000
1,224,831	410,596	2,153,044	2,024		(3,790,495)	0	0
1,639,944	80,052	5,233,789				6,953,785	365,215
		6,176,000				6,176,000	0
1,195	581,353	480,398	134,805			1,197,751	347,249
			(535,477)			(535,477)	0
149,274,558	**120,486,488**	**461,781,957**	**428,111**	**(3,891,275)**	**(203,399,305)**	**524,680,534**	**713,464**

Ministry of Skills Development and Labour—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
40	Ministry Operations			
	Minister's Office	417,000		417,000
	Program Management	4,556,000		4,556,000
	Skills Development and Workplace Programs (net of recoveries)	14,244,000		14,244,000
	Industrial Relations (net of recoveries)	9,510,000		9,510,000
	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries)	1,000		1,000
		28,728,000		28,728,000
	Statutory—			
	Payments Based on Contributions			0
	Total Expense	**28,728,000**	**0**	**28,728,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
307,239	108,029					415,268	1,732
1,696,963	3,748,244		37,748	82,327		5,565,282	(1,009,282)
8,784,404	660,752	570,553	72,702			10,088,411	4,155,589
5,889,123	2,073,994				(1,619)	7,961,498	1,548,502
13,061,275	5,822,838		1,393		(18,885,506)	0	1,000
29,739,004	12,413,857	570,553	111,843	82,327	(18,887,125)	24,030,459	4,697,541
39,530	9,147				(48,677)	0	0
29,778,534	**12,423,004**	**570,553**	**111,843**	**82,327**	**(18,935,802)**	**24,030,459**	**4,697,541**

Ministry of Sustainable Resource Management—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
41	Ministry Operations			
	Minister's Office	526,000		526,000
	Corporate Services (net of recoveries)	17,669,000		17,669,000
	Strategic Land Use Planning (net of recoveries)	26,385,000	2,089,384	28,474,384
	Integrated Land and Resource Information (net of recoveries)	61,130,000		61,130,000
	Sustainable Land and Water Management	8,915,000		8,915,000
	Assessment Services (net of recoveries)	1,000		1,000
		114,626,000	2,089,384	116,715,384
42	Land Reserve Commission	2,931,000		2,931,000
	Statutory—			
	Special Account—			
	Crown Land	213,000	84,863,279	85,076,279
	Transfer from the Crown Land Special Account to the General Account		(79,982,179)	(79,982,179)
	Total Expense	**117,770,000**	**6,970,484**	**124,740,484**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	6,970,484		
	Statutory Appropriation—Special Account	79,982,179		
	Inter–account transfer	(79,982,179)		
		6,970,484		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
275,988	124,641		63			400,692	125,308
18,883,066	16,816,568	1,588,500	963,167	(13,356,597)	(306,792)	24,587,912	(6,918,912)
13,356,450	8,675,615	9,531,332	394,926	(5,073,611)	(757,240)	26,127,472	2,346,912
38,726,249	27,149,512	528,517	22	(4,308,061)	(5,637,387)	56,458,852	4,671,148
214,032	8,703,873	280,000			(58,449)	9,139,456	(224,456)
786,191	758,495		(329)		(1,543,357)	1,000	0
72,241,976	62,228,704	11,928,349	1,357,849	(22,738,269)	(8,303,225)	116,715,384	0
1,801,544	1,055,840	1,714	71,902			2,931,000	0
	158,570		84,917,709			85,076,279	0
			(79,982,179)			(79,982,179)	0
74,043,520	**63,443,114**	**11,930,063**	**6,365,281**	**(22,738,269)**	**(8,303,225)**	**124,740,484**	**0**

Ministry of Transportation—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
43	Ministry Operations			
	Minister's Office	425,000		425,000
	Corporate Services (net of recoveries)	20,096,000		20,096,000
	Highways Operations (net of recoveries)			
	Maintenance, Asset Preservation and Traffic Operations	433,517,000		433,517,000
	Ferries	13,955,000		13,955,000
	Coquihalla Toll Administration	1,832,000		1,832,000
	Highway Improvement (net of recoveries)			
	Transportation Policy and Legislation	1,420,000		1,420,000
	Planning, Engineering and Construction	12,560,000		12,560,000
	Partnerships	1,000		1,000
	Motor Vehicle Regulation (net of recoveries)			
	Office of the Superintendent of Motor Vehicles	3,942,000		3,942,000
	Motor Carrier Commission	595,000		595,000
		488,343,000	0	488,343,000
44	Public Transit			
	British Columbia Transit	153,841,000		153,841,000
	Rapid Transit Project 2000	96,321,000	10,465,635	106,786,635
		250,162,000	10,465,635	260,627,635
	Statutory—			
	Payments Based on Contributions			0
	Motor Vehicle Impoundment Refunds		69,599	69,599
	Total Expense	**738,505,000**	**10,535,234**	**749,040,234**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	10,465,635		
	Statutory Appropriations	69,599		
		10,535,234		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
277,302	76,186					353,488	71,512
10,057,031	8,106,917	1,000	68,820	(572)	(8,457)	18,224,739	1,871,261
55,520,309	558,249,710	240,982	1,154,779	(126,824)	(177,516,951)	437,522,005	(4,005,005)
9,158,326	6,027,448	607,680	1,800		(1,760)	15,793,494	(1,838,494)
1,287,014	473,501		129,064			1,889,579	(57,579)
503,524	94,294					597,818	822,182
18,225,256	73,091,356	25,000	270,893	(233,524)	(82,159,387)	9,219,594	3,340,406
4,255,188	25,354,585		173,566	(12,550)	(29,770,789)	0	1,000
2,939,447	817,159		379			3,756,985	185,015
283,043	215,215					498,258	96,742
102,506,440	672,506,371	874,662	1,799,301	(373,470)	(289,457,344)	487,855,960	487,040
	17,996,697	44,580,000	84,455,275			147,031,972	6,809,028
	59,597,248		53,998,415			113,595,663	(6,809,028)
0	77,593,945	44,580,000	138,453,690	0	0	260,627,635	0
96,924					(96,924)	0	0
			69,599			69,599	0
102,603,364	**750,100,316**	**45,454,662**	**140,322,590**	**(373,470)**	**(289,554,268)**	**748,553,194**	**487,040**

Ministry of Water, Land and Air Protection—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
45	Ministry Operations			
	Minister's Office	480,000		480,000
	Corporate Services (net of recoveries)	28,328,000		28,328,000
	Environmental Operations (net of recoveries)			
	Environmental Stewardship and Biodiversity	68,655,000		68,655,000
	Environmental Protection	13,792,000		13,792,000
	Planning, Innovation and Enforcement	19,894,000		19,894,000
		131,149,000	0	131,149,000
49	Contingencies (All Ministries) and New Programs			
	Ex–Gratia Payment		70,811	70,811
	Statutory—			
	Environment Management Act		584	584
	Special Account—			
	Sustainable Environment Fund	31,345,000		31,345,000
	Total Expense	**162,494,000**	**71,395**	**162,565,395**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	70,811		
	Statutory Appropriations	584		
		71,395		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
267,914	83,060					350,974	129,026
6,904,765	4,344,081	148,469	12,040,732	2		23,438,049	4,889,951
36,707,437	44,623,762	9,228,846	265,377	(2,427,756)	(7,231,396)	81,166,270	(12,511,270)
19,894,871	15,355,275	9,757,642	38,897	(33,164,702)	(3,168,415)	8,713,568	5,078,432
11,308,249	5,806,690	343,500	73,904		(70,513)	17,461,830	2,432,170
75,083,236	70,212,868	19,478,457	12,418,910	(35,592,456)	(10,470,324)	131,130,691	18,309
			70,811			70,811	0
	584					584	0
			31,345,000			31,345,000	0
75,083,236	**70,213,452**	**19,478,457**	**43,834,721**	**(35,592,456)**	**(10,470,324)**	**162,547,086**	**18,309**

Management of Public Funds and Debt—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
46	Management of Public Funds and Debt			
	Cost of Borrowing for Government Operating and Capital Financing Purposes (net of recoveries)			
	Government Operating Purposes	919,991,000		919,991,000
	Schools Capital Financing	1,000		1,000
	Post–Secondary Institutions Capital Financing	1,000		1,000
	Health Facilities Capital Financing	1,000		1,000
	Public Transit Capital Financing	1,000		1,000
	SkyTrain Extension Capital Financing	1,000		1,000
	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	1,000		1,000
	Cost of Financial Agreements Entered Into on Behalf of Government Bodies (net of recoveries)	1,000		1,000
	Provincial Treasury Revenue Program (net of recoveries)	1,000		1,000
	Cost of Unallocated Borrowing Under the Warehouse Program (net of recoveries)	1,000		1,000
	Total Expense	**920,000,000**	**0**	**920,000,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
			760,848,021	(6,368,697)	(43,880,243)	710,599,081	209,391,919
			388,846,306	(323,166,040)	(65,680,266)	0	1,000
			156,049,232	(123,860,585)	(32,188,647)	0	1,000
			184,699,062	(151,046,530)	(33,652,532)	0	1,000
			103,045,775	(84,455,275)	(18,590,500)	0	1,000
			54,870,897	(53,998,415)	(872,482)	0	1,000
	573,856		748,921,421		(749,495,277)	0	1,000
			(5,576,647)		5,576,647	0	1,000
			5,141,047		(5,141,047)	0	1,000
			41,322,425		(41,322,425)	0	1,000
0	**573,856**	**0**	**2,438,167,539**	**(742,895,542)**	**(985,246,772)**	**710,599,081**	**209,400,919**

BC Family Bonus—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
47	BC Family Bonus (net of recoveries)	91,000,000		91,000,000
	Total Expense	**91,000,000**	**0**	**91,000,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
		87,979,201				87,979,201	3,020,799
0	**0**	**87,979,201**	**0**	**0**	**0**	**87,979,201**	**3,020,799**

Government Restructuring (All Ministries)—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
48	Government Restructuring	230,000,000		230,000,000
	Total Expense	**230,000,000**	**0**	**230,000,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
89,362,772	116,715,277	2,531,291	3,229,158	6,326	22,895	211,867,719	18,132,281
89,362,772	**116,715,277**	**2,531,291**	**3,229,158**	**6,326**	**22,895**	**211,867,719**	**18,132,281**

Other Appropriations—(Unaudited)

Vote No.	Description	Total Appropriations — Estimated $	Total Appropriations — Other Authorizations $	Total Appropriations — Total $
49	Contingencies (All Ministries) and New Programs	210,000,000		210,000,000
	Office of the Premier			
	Juno Beach Centre		(1,000,000)	(1,000,000)
	Advanced Education			
	British Columbia Government House Foundation and British Columbia Achievement Awards Society		(3,250,000)	(3,250,000)
	Agriculture, Food and Fisheries			
	Okanagan Valley Tree Fruit Authority		(7,555,157)	(7,555,157)
	Children and Family Development			
	School Based Programs		(10,511,129)	(10,511,129)
	Competition, Science and Enterprise			
	Pacific National Exhibition Contribution		(3,745,668)	(3,745,668)
	Forests			
	Softwood Lumber		(2,790,938)	(2,790,938)
	Management Services			
	Employee Benefits		(1,657,651)	(1,657,651)
	Workers' Compensation Board Claims Liability		(7,300,000)	(7,300,000)
	Provincial Revenue			
	British Columbia Achievement Awards Society		(3,500,000)	(3,500,000)
	Property Tax, Ex–Gratia		(30,468)	(30,468)
	Public Safety and Solicitor General			
	Missing Persons Investigation		(7,618,759)	(7,618,759)
	Emergency Program Act — road repairs from flooding		(11,818,716)	(11,818,716)
	Sustainable Resource Management			
	Tenure Compensation		(4,881,100)	(4,881,100)
	Muskwa–Kechika Trust		(2,089,384)	(2,089,384)
	Transportation			
	Rapid Transit Project 2000 Write-off of Capital Costs		(10,465,635)	(10,465,635)
	Water, Land and Air Protection			
	Ex–Gratia Payment		(70,811)	(70,811)
	Other Appropriations			
	Seismic Mitigation		(18,630,000)	(18,630,000)
		210,000,000	(96,915,416)	113,084,584
50	Commissions on Collection of Public Funds and Allowances for Doubtful Revenue Accounts			
	Commissions on Collection of Public Funds			
	Ministry of Advanced Education	3,464,000		3,464,000
	Ministry of Agriculture, Food and Fisheries	1,000		1,000
	Ministry of Attorney General	50,000		50,000
	Ministry of Community, Aboriginal and Women's Services	90,000		90,000
	Ministry of Competition, Science and Enterprise	2,000		2,000
	Ministry of Finance	505,000		505,000
	Ministry of Health Services	3,972,000		3,972,000
	Ministry of Human Resources	1,200,000		1,200,000
	Ministry of Provincial Revenue	29,878,000		29,878,000
	Ministry of Public Safety and Solicitor General	5,000		5,000
	Ministry of Sustainable Resource Management	25,000		25,000
	Ministry of Transportation	4,750,000		4,750,000
	Ministry of Water, Land and Air Protection	1,058,000		1,058,000

Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
						0	210,000,000
							(1,000,000)
							(3,250,000)
							(7,555,157)
							(10,511,129)
							(3,745,668)
							(2,790,938)
							(1,657,651)
							(7,300,000)
							(3,500,000)
							(30,468)
							(7,618,759)
							(11,818,716)
							(4,881,100)
							(2,089,384)
							(10,465,635)
							(70,811)
							(18,630,000)
0	0	0	0	0	0	0	113,084,584
			1,912,547		(1,912,547)	0	3,464,000
			719		(719)	0	1,000
						0	50,000
						0	90,000
			2,000		(2,000)	0	2,000
						0	505,000
			3,940,247		(3,940,247)	0	3,972,000
			2,230,823		(2,230,823)	0	1,200,000
			32,417,493		(32,417,493)	0	29,878,000
						0	5,000
						0	25,000
			4,474,960		(4,474,960)	0	4,750,000
			1,064,861		(1,064,861)	0	1,058,000

Other Appropriations—(Unaudited)—(Continued)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
	Allowance for Doubtful Revenue Accounts			
	Ministry of Agriculture, Food and Fisheries	1,000		1,000
	Ministry of Attorney General	4,600,000		4,600,000
	Ministry of Community, Aboriginal and Women's Services	18,000		18,000
	Ministry of Finance		15,710	15,710
	Ministry of Health Services	41,750,000		41,750,000
	Ministry of Human Resources	16,300,000		16,300,000
	Ministry of Provincial Revenue	35,564,000		35,564,000
	Ministry of Public Safety and Solicitor General	100,000		100,000
	Ministry of Sustainable Resource Management	518,000		518,000
	Ministry of Transportation	2,500,000		2,500,000
	Ministry of Water, Land and Air Protection	650,000		650,000
	Recoveries	(147,000,000)	(15,710)	(147,015,710)
		1,000	0	1,000
51	Environmental Assessment Office	3,470,000		3,470,000
52	Environmental Boards and Forest Appeals Commission			
	Administration and Support Services (net of recoveries)	1,153,000		1,153,000
	Environmental Appeal Board (net of recoveries)	410,000		410,000
	Environmental Assessment Board	72,000		72,000
	Forest Appeals Commission (net of recoveries)	332,000		332,000
		1,967,000	0	1,967,000
53	Forest Practices Board	4,822,000		4,822,000
54	Public Sector Employers' Council	1,939,000		1,939,000
55	Seismic Mitigation	50,000,000	18,630,000	68,630,000
	Statutory—			
	Special Accounts—			
	Insurance and Risk Management			
	Government Related Expense	1,259,000		1,259,000
	Public Sector Related Expense	15,456,000		15,456,000
		16,715,000	0	16,715,000
	Purchasing Commission Working Capital Account		58,904,854	58,904,854
	Unclaimed Property	931,000	8,117,286	9,048,286
	Transfer from the Purchasing Commission Working Capital Account Special Account to the General Account		(58,904,854)	(58,904,854)
	Transfer from the Unclaimed Property Special Account to the General Account		(1,549,189)	(1,549,189)
	Total Expense	**289,845,000**	**(71,717,319)**	**218,127,681**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	(78,285,416)		
	Statutory Appropriation—Special Account	67,022,140		
	Inter–account transfer	(60,454,043)		
		(71,717,319)		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
						0	1,000
			4,149,553	(4,149,553)		0	4,600,000
			10,130	(10,130)		0	18,000
			15,710		(15,710)	0	15,710
			83,744,418	(302,686)	(83,441,732)	0	41,750,000
			5,106,172		(5,106,172)	0	16,300,000
			45,799,617		(45,799,617)	0	35,564,000
						0	100,000
						0	518,000
			2,500,000		(2,500,000)	0	2,500,000
			600,000		(600,000)	0	650,000
						0	(147,015,710)
0	0	0	187,969,250	(4,462,369)	(183,506,881)	0	1,000
2,363,716	959,455	34,400	87,937			3,445,508	24,492
643,155	253,790		16,149			913,094	239,906
	158,472		158			158,630	251,370
			(7,881)	22,880		14,999	57,001
	53,118		356			53,474	278,526
643,155	465,380	0	8,782	22,880	0	1,140,197	826,803
2,585,292	1,787,689					4,372,981	449,019
1,203,059	408,798	275,000			(43,379)	1,843,478	95,522
		68,630,000				68,630,000	0
1,375,522	717,435		5,086,814			7,179,771	(5,920,771)
1,072,900	3,674,111		21,633,359	(43,280,032)	(1,017,185)	(17,916,847)	33,372,847
2,448,422	4,391,546	0	26,720,173	(43,280,032)	(1,017,185)	(10,737,076)	27,452,076
			58,904,854			58,904,854	0
202,583	31,435		8,814,268			9,048,286	0
			(58,904,854)			(58,904,854)	0
			(1,549,189)			(1,549,189)	0
9,446,227	**8,044,303**	**68,939,400**	**222,051,221**	**(47,719,521)**	**(184,567,445)**	**76,194,185**	**141,933,496**

PROVINCE OF BRITISH COLUMBIA

Summary of Special Accounts[1]
Account Balance
as at March 31, 2003
(In Thousands—Unaudited)

	Opening Account Balance	Net Revenue (Expense)	Closing Account Balance	Spending Authority Committed	Spending Authority Available
Revolving	$	$	$	$	$
Build BC	58,822		58,822		58,822
Crown Land Account	114,977	(31,122)	83,855	33,855	50,000
First Citizens' Fund[2]	45,580	9,221	54,801	37,490	17,311
Forest Stand Management Fund	162	(98)	64	(16,346)	16,410
Forfeited Crime Proceeds Fund	6,176	(5,851)	325	(1)	326
Health Special Account					
Industry Training and Apprenticeship Commission	2,762	2,065	4,827	(395)	5,222
Inmate Work Program	2,004	167	2,171	217	1,954
Insurance and Risk Management	27,871	20,749	48,620	(120,101)	168,721
Livestock Protection	108	2	110	1	109
Medical and Health Care Services	6,248	(5,943)	305		305
Northern Development Fund	12,601	542	13,143	6,277	6,866
Olympic Arts Fund[2]	5,002	5,085	10,087	5,000	5,087
Physical Fitness and Amateur Sports Fund[2]	27,666	5,762	33,428	25,991	7,437
Provincial Home Acquisition	482,727	86	482,813	101	482,712
Provincial Treasury Revenue	8,296	794	9,090		9,090
Public Guardian and Trustee Operating Account	9,482	2,023	11,505	124	11,381
Purchasing Commission Working Capital Account	58,905	(58,905)			
Small Business Forest Enterprise Program[3]	185,630	(15,395)	170,235	59,686	110,549
South Moresby Implementation—Forest Replacement	24,702	657	25,359	(5)	25,364
Sustainable Environment Fund	20,152	(2,445)	17,707	(5,796)	23,503
University Endowment Lands Administration	13,588	340	13,928	344	13,584
Unclaimed Property	5,000	(4,800)	200	5	195
Victims of Crime Act	17,933	2,338	20,271	45	20,226
	1,136,394	**(74,728)**	**1,061,666**	**26,492**	**1,035,174**

	Opening Account Balance	Increase (Decrease)	Closing Account Balance	Spending Authority Committed	Spending Authority Available
Non–Revolving[4]	$	$	$	$	$
Vancouver Island Natural Gas Pipeline	934	(934)			
	934	**(934)**	**0**	**0**	**0**

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
[2] Spending authority committed represents the endowment of the account, which cannot be spent.
[3] The opening balance of the SBFEP was restated in 2003 to recognize silviculture liabilities.
[4] For non-revolving accounts, cash disbursements decrease the account balance.

Summary of Special Accounts
Operating Statement
for the Fiscal Year Ended March 31, 2003
(In Thousands—Unaudited)

	Revenue from Third Parties	Revenue from Appropriation	Total Revenue	(Expense)	Net Revenue (Expense)
Revolving	$	$	$	$	$
Build BC					
Crown Land Account[1]	53,954		53,954	(85,076)	(31,122)
First Citizens' Fund	3,480	9,000	12,480	(3,259)	9,221
Forest Stand Management Fund	1,961		1,961	(2,059)	(98)
Forfeited Crime Proceeds Fund	325		325	(6,176)	(5,851)
Health Special Account	144,595		144,595	(144,595)	
Industry Training and Apprenticeship Commission	438	79,227	79,665	(77,600)	2,065
Inmate Work Program	830	535	1,365	(1,198)	167
Insurance and Risk Management	10,414		10,414	10,335	20,749
Livestock Protection	8		8	(6)	2
Medical and Health Care Services	10,200		10,200	(16,143)	(5,943)
Northern Development Fund	542		542		542
Olympic Arts Fund	365	5,000	5,365	(280)	5,085
Physical Fitness and Amateur Sports Fund	1,988	5,500	7,488	(1,726)	5,762
Provincial Home Acquisition	102		102	(16)	86
Provincial Treasury Revenue	794		794		794
Public Guardian and Trustee Operating Account	11,488	8,434	19,922	(17,899)	2,023
Purchasing Commission Working Capital Account				(58,905)	(58,905)
Small Business Forest Enterprise Program	291,800		291,800	(307,195)	(15,395)
South Moresby Implementation—Forest Replacement	662		662	(5)	657
Sustainable Environment Fund	28,900		28,900	(31,345)	(2,445)
University Endowment Lands Administration	3,746		3,746	(3,406)	340
Unclaimed Property	4,248		4,248	(9,048)	(4,800)
Victims of Crime Act	9,292		9,292	(6,954)	2,338
	580,132	**107,696**	**687,828**	**(762,556)**	**(74,728)**

	Revenue from Third Parties	Revenue from Appropriation	Total Revenue	Cash Disbursements	Increase (Decrease) Account
Non–revolving	$	$	$	$	$
Vancouver Island Natural Gas Pipeline				(934)	(934)
	0	**0**	**0**	**(934)**	**(934)**

[1] This does not reflect the fair market value of certain properties granted or sold at less than market value.

Schedule of Reorganization of 2002/03 Estimates
(Unaudited)

Ministry	(Transfer to) Transfer from	Transfers	Total by Ministry
		$	$
Health Services			(5,374,000)
Ministry Operations			
Medical Services Plan (net of recoveries)	(Provincial Revenue)	(5,373,000)	
Regional Health Sector Funding (net of recoveries)	(Public Safety)	(1,000)	
Provincial Revenue			5,373,000
Ministry Operations			
Medical Services Plan (net of recoveries)	Health Services	5,373,000	
Public Safety and Solicitor General			1,000
Ministry Operations			
Regional Health Sector Funding (net of recoveries)	Health Services	1,000	

Descriptions of Appropriations

Legislation

Vote 1—Legislation

This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. Operating costs of the Parliamentary Dining Room are partially recovered from ministries, organizations and individuals.

Auditor General

Vote 2—Auditor General

The Auditor General of BC is an independent officer of the legislature. The Auditor General exists under the authority of the *Auditor General Act* to help members of the Legislative Assembly hold the government accountable.

Through its audit opinions the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and discussed, in a public forum, with the Public Accounts Committee of the legislature. Costs incurred for certain audits and related services are recovered.

Conflict of Interest Commissioner

Vote 3—Conflict of Interest Commissioner

This vote provides for the operation of the office of the Conflict of Interest Commissioner. The Commissioner is an Officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

Elections BC

Vote 4—Elections BC

This vote provides for the ongoing operating costs of the office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

Information and Privacy Commissioner

Vote 5—Information and Privacy Commissioner

This vote provides for the salaries and expenses of the office of the Information and Privacy Commissioner and provides for other duties and functions given to the Commissioner by statute. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* (FOIPPA) with a broad mandate to protect the rights given to the public under FOIPPA. This includes conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Act, and promoting freedom of information and protection of privacy principles. Costs related to the Freedom of Information and Protection of Privacy Conferences are fully recovered. Recoveries are received for cots incurred in the discharge of duties and functions outside FOIPPA from participants.

Office of the Child, Youth and Family Advocate

Vote 6—Office of the Child, Youth and Family Advocate

This vote provides for the operation of the Office of the Child, Youth and Family Advocate. The Advocate is an officer of the Legislature with a mandate under the *Child, Youth and Family Advocacy Act* to ensure that the rights and interests of children, youth and their families relating to designated services are protected and advanced. The Advocate assists and supports children and youths in obtaining access to government services, ensures appropriate and effective review and appeal processes are in place, and provides information and advice to government and communities about services for children, youth and their families. The Advocate also supports, promotes and coordinates the establishment of advocacy services for children, youth and their families in their local communities. Government transfers are provided to community–based advocacy projects in support of child and youth issues.

Ombudsman

Vote 7—Ombudsman

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Ombudsman. The Ombudsman is an officer of the Legislature. Under the authority of the *Ombudsman Act*, the Ombudsman may investigate, either in response to a specific complaint or on the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments and regional districts. The Ombudsman may undertake initiatives to increase public understanding of the role of the Ombudsman, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. Some costs incurred are recovered from agencies, individuals, organizations, or other levels of government. Recoveries are also received from the distribution of materials developed by the office.

Descriptions of Appropriations—Continued

Police Complaint Commissioner

Vote 8—Police Complaint Commissioner

This vote provides for the salaries of the Police Complaint Commissioner and staff and the costs incurred by the Office of the Police Complaint Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council.

Office of the Premier

Vote 9—Office of the Premier

This vote provides for the Office of the Premier including:

(a) PREMIER'S OFFICE

This sub–vote provides for salaries, benefits, allowances and operating expenses for the Premier and the Premier's staff. This sub–vote also provides for salaries, benefits and allowances for the Minister of State for Intergovernmental Relations' office and the minister's staff.

(b) EXECUTIVE OPERATIONS

This sub–vote provides for:

(i) support of the Executive Council, including Cabinet and government administration, and management of cross–government issues; and corporate planning and restructuring;

(ii) salaries, benefits, allowances and operating expenses for the Deputy Minister's office; and

(iii) salaries and other expenses incurred in providing policy, planning and operational support to Cabinet and its committees, and for the planning and coordination of legislative priorities.

(c) GOVERNMENT CHIEF INFORMATION OFFICER

This sub–vote provides for:

(i) *Chief Information Officer Operations*—provides for governance and leadership to the management of government's information and information technology resources including the development of strategies, policies, standards, architectures and electronic service delivery directions for government. Also provides for strategies, to enable the governments, businesses and citizens of British Columbia to participate fully in the global electronic economy. Government transfers are provided for activities of the Chief Information Office; and

(ii) *E–Government Initiatives*—provides for the costs related to e–government initiatives. Costs are fully recovered from ministries, special offices, crown agencies and external organizations.

(d) INTERGOVERNMENTAL RELATIONS SECRETARIAT

This sub–vote provides for the management and administration in providing support for the Executive Council in development and coordination of advice, policy, negotiations, issues management and public consultation relating to federal, inter–provincial, and international relations initiatives. This includes support for the participation of the Premier and Cabinet in First Ministers' Conferences, Premiers' Conferences, ministerial Conferences, and international conferences. This sub–vote also provides for costs of official ceremonies; programs for visiting dignitaries; government hosted functions; and government honours and awards by authority of the *Provincial Symbols and Honours Act*. Government transfers are provided for activities of the Executive Council. A portion of costs may be recovered from within the Office of the Premier, special offices, other ministries, other levels of governments, and participating bodies.

(e) CROWN AGENCIES SECRETARIAT

This sub–vote provides for strategic and systemic oversight of Crown corporations, agencies, boards and commissions, including analysis, advice, and coordination on governance, accountability, strategic priorities, performance measurement, mandate/core reviews, and cross Crown agency issues and policies. The sub–vote also provides for the coordination of appointments to government agencies, boards and commissions.

(f) PUBLIC AFFAIRS BUREAU

This sub–vote provides for planning, coordination and delivery of communications programs, policies, and services; advertising and information services for ministries, special offices and certain bodies; and public consultation. Government transfers are provided for activities of the Public Affairs Bureau. Recoveries may be received from special offices, Crown corporations and other levels of government for costs associated with media monitoring and other services.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Advanced Education

Vote 10—Ministry Operations

This vote provides for ministry programs and operations including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Advanced Education, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) PROGRAM MANAGEMENT

This sub–vote provides for provides for executive direction and program support for ministry activities. This sub–vote also provides funding for the administration of the *Industry Training and Apprenticeship Act*. Government Transfers are provided for the ministry's share of the operating expenses of the Council of Ministers of Education (Canada), Forum of Labour Market Ministers, and national and international education initiatives. Recoveries are received from participation in federal/provincial agreements and activities, and other sources.

(c) EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

This sub–vote provides funding to universities, university colleges, colleges, institutes, educational agencies, and other educational organizations to support the post secondary education system. Recoveries are received from the federal government in accordance with federal/provincial agreements.

(d) INDUSTRY TRAINING AND APPRENTICESHIP PROGRAMS

This sub–vote provides funding to the Industry Training and Apprenticeship Special Account to support industry training, apprenticeship and related programs.

(e) STUDENT FINANCIAL ASSISTANCE PROGRAMS

This sub–vote provides for financial, income and other assistance to and for students including interest on student loans issued by financial institutions under these programs; debt service costs net of interest earned on loans issued by the province; provisions for future liabilities on student loans; government transfers to students; and government transfers for initiatives that enhance student performance.

(f) DEBIT SERVICE COSTS

This sub–vote provides for debt service costs related to the capital costs of new buildings, renovations and improvements to existing university, university college, college, institute and agency facilities, and interest payments on matching funds relating to the Canada Foundation for Innovation Program for research infrastructure projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs.

(g) AMORTIZATION OF PREPAID CAPITAL ADVANCES

This sub–vote provides for amortization of funds advanced to universities, university colleges, colleges, institutes and agencies for new buildings, renovations and improvements, and capital leases.

(h) YOUTH PROGRAMS

This sub–vote provided for government transfers to individuals and organizations for work experience and employment skills training programs for youth, including the Student Summer Works program and the Youth Community Action program.

Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education. Communications services are provided to the Ministry of Advanced Educations by the Public Affairs Bureau.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Advanced Education—(Continued)

Special Account

Industry Training and Apprenticeship

This account was established by the *Industry Training and Apprenticeship Act*. The purpose of the account is to support projects and initiatives under the *Industry Training and Apprenticeship Act*, including the designation of trades and occupations; the establishment of industry training and apprenticeship programs; the allocation of funds including government transfers to other agencies, organizations and individuals to support training in designated trades and occupations; the granting of credentials for workers in designated trades and occupations; and increasing the proportion of members of under-represented groups in designated trades and occupations.

Revenue is received through a transfer from the Ministry of Advanced Education, Ministry Operations Vote and from fees charged under the Industry *Training and Apprenticeship Act* to employers and individuals as may be appropriate. Expenses are for government transfers; contractual agreements with private and public institutions to support training in designated trades and occupations; new initiatives in work-based training; and administration costs.

Financial, human resources, information management, and freedom of information and protection of privacy are provided by the Ministry of Education.

Financing Transactions

British Columbia Student Loan Program

Disbursements represent loans provided to students under the British Columbia Student Assistant Program. Receipts represent principal repayments on outstanding loans. Interest revenue is recovered to the voted appropriation for the management of the public debt. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances

Funds are provided to universities, university colleges, colleges, institutes and agencies for approved capital costs of new buildings, renovations and improvements, and capital leases.

Ministry of Agriculture, Food and Fisheries

Vote 11—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) MINISTER'S OFFICE

This sub-vote provides for the office of the Minister of Agriculture, Food and Fisheries, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub-vote provides for executive direction of the ministry and administrative support services including financial planning, human resources, communications, information systems and program audit. This sub-vote also provides for policy development, economic and statistical analysis and trade competition programs. Recoveries are received from parties external to government for ministry services.

(c) RISK MANAGEMENT AND COMPETITIVENESS

This sub-vote provides for food safety and quality programs, agri-food industry competitiveness programs and for risk management programs and includes:

(i) *Food Safety and Competitiveness*

- *Food Safety and Quality*—provides for the animal health centre and plant diagnostic services, and for animal health, dairy farm, game farming, apiary and crop inspections; licensing as well as the licensing of sale yard operations, production and sale of veterinary drugs, fur farm operations, game farming operations, poultry processors and others as required by legislation; transfers to various agencies for pest management, veterinary services, and transfers in support of agriculture and food research.
- *Competitiveness*—work in partnership with agriculture and agri-food organizations to provide advice on competitiveness issues affecting the production, marketing and business management of the agri-food sector; provides for assembly and dissemination of technical information to producers and other agencies; provides for the provincial 4-H program, agriculture and food research and demonstration projects plus related food safety and quality projects and environmental impacts; also provides for industry development and renewal initiatives and trusts. Transfers are made to agriculture and business organizations; and in support of agriculture, food, resource development and federal-provincial initiatives.
- *Risk Management*—provides for management of federal-provincial agricultural risk management programs, the administration of Industry Loan Guarantee Programs under the *Financial Administration Act* and credit programs under the *Agriculture Credit Act* and the *Okanagan Valley Tree Fruit Authority Act*. Recoveries are received from the federal government for joint federal/provincial initiatives and from the Okanagan Valley Tree Fruit Authority for the administration of credit programs on their behalf; recoveries are also received from seminar, workshop and field day program participants, and producers in support of special projects.

Descriptions of Appropriations—Continued

Ministry of Agriculture, Food and Fisheries—Continued

(ii) *National Safety Net Programs*—provides for transfers to programs defined under the National Framework Agreement on Agriculture Risk Management, including Crop Insurance, Net Income Stabilization, Companion programs and Industry Competitiveness initiatives; recoveries are received from the Federal Government for Crop Insurance administration costs.

(iii) *Whole Farm Insurance*—provides transfers under the Whole Farm Insurance program.

(d) RESOURCE DEVELOPMENT AND SUSTAINABILITY

This sub–vote provides for:

(i) technical review of applications for tenure and for the licensing and enforcement of regulations as required under the *Fisheries Act* and the *Fisheries Inspection Act*;

(ii) administration of relevant sections of the *Fisheries Act;*

(iii) development and diversification of the aquaculture sector;

(iv) licensing and regulation of finfish and shellfish aquaculture;

(v) operating costs for sector and community development and diversification, including development of strategies to create jobs and enhance the competitiveness of British Columbia's seafood sectors;

(vi) transfers to support local fisheries management and development; and

(vii) resource management—services and programs to initiate, plan and coordinate province–wide land and water policies regarding soil management, waste management and water management; also provides for administration of the *Farm Practices Protection* (Right to Farm) *Act*; cooperate with the Ministry of Sustainable Resource Management to enhance sustainable resource development opportunities throughout the province, and support joint planning with local governments to achieve growth of the agriculture and aquaculture sectors.

Vote 12—British Columbia Marketing Board

This vote provides for the operation of the British Columbia Marketing Board which is responsible for supervising the operations of marketing boards and commissions formed under the *Natural Products Marketing (BC) Act*, and hearing related appeals. This vote also provides for the operation of the Farm Practices Board formed under the *Farm Practices Protection (Right to Farm) Act*, and the hearing of related appeals.

Vote 13—Okanagan Valley Tree Fruit Authority

This vote provides for entitlements to the authority for operating costs and the delivery of revitalization programs. The authority is established under the *Okanagan Valley Tree Fruit Authority Act* to ensure an efficient and coordinated approach to the revitalization of the Interior tree fruit industry. The operation of the Authority will be wound up on March 31, 2005.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Cattle *(Horned)* Act

This account was established under the authority of the *Cattle (Horned) Act* (R.S.B.C. 1996, chap. 44, sec. 7) for livestock improvement.

Special Account

Livestock Protection

This account was originally created as a fund by the *Domestic Animal Protection Act, 1973*, was continued under the *Livestock Protection Act*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The purpose of the account is to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner, and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* are credited to the account as revenue. Expenses include compensation transfers and administration costs.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Agriculture, Food and Fisheries—Continued

Financing Transactions

Agriculture Credit Act

Receipts represent principal repayments on outstanding loans issued under the Agricultural Land Development Program. This program was terminated on March 31, 1995.

Crop Insurance Stabilization

Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are to be fully recovered from Crop Insurance Program premium revenue in subsequent years (receipts).

Ministry of Attorney General

Vote 14—Ministry Operations

This vote provides for ministry programs and operations including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Attorney General and Minister Responsible for Treaty Negotiations, and includes salaries, benefits, allowances and operating expenses of the Attorney General and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides support services for the Ministry of Attorney General and Minister Responsible for Treaty Negotiations, and the Ministry of Public Safety and Solicitor General. Corporate capital funds are also held in this sub–vote for these ministries. This includes:

(i) *Executive*—provides for management and direction, audit services, and other services, the investigation of matters related to the administration of the *Correction Act* and court services. Government transfers are provided to agencies and societies that provide services that complement ministry programs and to First Nations and others in support of aboriginal issues;

(ii) *Management Services*—provides financial, budget and administrative support, freedom of information and protection of privacy services, information systems services, personnel services, facility services and other support services. It also provides for centralized corporate costs. Government transfers are provided to agencies and societies providing services that complement ministry programs. Recoveries are received from other ministries and from parties external to government for corporate services; and

(iii) *Policy, Planning and Legislation*—provides support services, including management, policy, legislation, planning, program development and support for independent agencies, boards and commissions. Government transfers are provided to agencies and societies providing services that complement ministry programs.

(c) COURT SERVICES

This sub–vote provides for judicial administration and other services, including the provision, operation and maintenance of the courts. This includes:

(i) *Registry and Trial Support*—provides for management of branch programs, including administrative and support services and support to the Superior and Provincial Courts, including administrative services, translating, reporting and recording services, facilities, and operational systems. Recoveries are received from municipal governments for costs related to by–law hearings, from litigants for costs associated with video conferencing, and from the federal government for costs relating to the Drug Court; and

(ii) *Security and Escorts*—provides for Sheriffs in both Superior and Provincial Courts, for court security, escort of prisoners and document services. Recoveries are received for civil jury trial costs.

(d) LEGAL SERVICES

This sub–vote provides for legal services to the province and various boards, commissions and societies, including legal advice, representation in civil litigation, and drafting, preparing, filing and publishing statutes, regulations and Orders in Council. This sub–vote also provides for administration of Orders in Council and appeals to the Executive Council. Government transfers are provided for justice system policy issues. Recoveries are received from other ministries, boards and commissions for legal services provided.

(e) CRIMINAL JUSTICE

This sub–vote provides for operation of Crown counsel services, including approval and conduct of criminal prosecutions and appeals of offences, advice to government on all criminal law matters, responsibility for all other matters mandated by the *Crown Counsel Act*, and support services to victims of crime. Recoveries are received from the federal government for costs relating to the Drug Court and from the Victims of Crime Special Account for implementation of the *Victims of Crime Act*.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

(f) JUSTICE SERVICES

This sub–vote provides for justice services to clients, litigants, government ministries as well as to individuals who are eligible to receive legal aid assistance. Justice Services provides administration and services related to the *Family Relations Act, Family Maintenance Enforcement Act* and *Debtor Assistance Act*. This sub–vote includes:

(i) *Justice Services Management*—provides for administration and management of justice services throughout the province;

(ii) *Legal Aid*—provides a grant to the Legal Services Society. Recoveries for legal aid costs, including criminal, young offenders and immigration are received from the federal government;

(iii) *Family Justice Programs*—provides for administration of maintenance enforcement, personal search, inter–jurisdictional reciprocal order services, debt counselling and debt repayment service. Government transfers are provided to the private sector for family maintenance enforcement activities to assist vulnerable parties and decrease reliance on other government services. Recoveries are received from the federal government for enforcement activities;

(iv) *Family Justice Services*—provides for the administration and operation of alternative–to–court dispute resolution services for separating and divorcing parents and their children. Government transfers are provided to the private sector and not–for–profit societies for services to facilitate alternative–to–court resolution of family disputes. Recoveries are received from the federal government for family justice services initiatives projects; and

(v) *Dispute Resolution Office*—develops and promotes non–adversarial dispute resolution options within the justice system and throughout government. Government transfers are provided for justice system policy issues.

(g) AGENCIES, BOARDS AND COMMISSIONS

This sub–vote provides for various boards, commissions and offices under the jurisdiction of the Attorney General, including the operations of the British Columbia Board of Review, British Columbia Human Rights Commission, British Columbia Human Rights Tribunal, Children's Commission, Expropriation Compensation Board, and adult guardianship legislation and other expenditures for the Public Guardian and Trustee of British Columbia. Government transfers are provided to organizations to promote human rights initiatives and for legal representation for proceedings under the *BC Human Rights Code*.

Vote 15—Treaty Negotiations Office

This vote provides for ministry programs and activities including:

(a) NEGOTIATIONS

This sub–vote provides for coordination and management of the province's participation in the negotiation of, and consultation on, treaties, economic measures, and other specific issues with First Nations, the federal government, third party advisory groups and others. Provision is made for government transfers to First Nations and others in respect of their participation in the treaty process; and to various First Nations and other organizations for economic measures, and aboriginal community development.

(b) NEGOTIATIONS SUPPORT

This sub–vote provides for treaty mandate and policy development; treaty implementation support; province–wide consultation; treaty related measures implementation and negotiation of cost–sharing arrangements with the federal government. Government transfers are provided to First Nations and others in respect of their participation in the treaty process and for economic measures; and for aboriginal community development.

(c) TREATY SETTLEMENT AND IMPLEMENTATION COSTS

This sub–vote provides for the settlement and implementation costs of treaty agreements which have been ratified by British Columbia, Canada and First Nations. Costs are amortized over the period of the capital transfer identified in the agreements. The sub–vote also provides for payments to the McLeod Lake Indian Band under the McLeod Lake Adhesion to Treaty No. 8 and Settlement Agreement and for third party costs. Recoveries are received from the federal government.

(d) ECONOMIC MEASURES

This sub–vote provides for government transfers to First Nations and others to facilitate treaties; assist in the resolution of land and resource issues; and enhance First Nation participation in economic development.

Vote 16—Statutory Services

This vote provides for payments made under statutory authority for:

(a) *CROWN PROCEEDING ACT*

This sub–vote provides for payments made under the authority of the *Crown Proceeding Act*.

(b) *INQUIRY ACT*

This sub–vote provides for the costs of commissions issued and inquiries conducted under the *Inquiry Act*.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

Vote 17—Judiciary

This vote provides for operation of the judiciary including:

(a) SUPERIOR COURTS

This sub–vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province.

(b) PROVINCIAL COURTS

This sub–vote provides for the operational budget for the Provincial Court of British Columbia. Government transfers are provided to the Canadian Association of Provincial Court Judges and to the British Columbia Courthouse Library Society.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

Public Guardian and Trustee of British Columbia

This account was created by the *Public Trustee Amendment Act, 1989*. The purpose of the account is to provide services to clients of the Public Guardian and Trustee, including the protection of certain property rights of children such as litigation settlements and other children's funds held in trust, property and personal care substitute decision–making for adults incapable of managing their own affairs, administration of the estates of the deceased where no other person is willing or able to act, and administration of the affairs of mission persons. Revenue represents fees and commissions paid by clients of the Public Guardian and Trustee for services rendered, and transfers from the Ministry Operations Vote. Expenses are for costs directly related to the provision of services to clients and for administration. Recoveries are received for the reimbursement of expenses paid on behalf of clients.

Financing Transactions

Interest on Trusts and Deposits

Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.

Treaty Settlement and Implementation Costs

Payments (disbursements) are made to First Nations in accordance with treaty agreements and for the implementation costs of the agreements. These payments are amortized over the period of the capital transfer identified in legislated treaty agreements. Amortization costs are included in the Treaty Negotiations Office Vote.

Ministry of Children and Family Development

Vote 18—Ministry Operations

This vote provides for services to children and families; supporting people with disabilities so that they are able to live in their communities; and child, family and community services. Programs include:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Children and Family Development and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. Also provides for salaries, benefits and allowances for the Minister of State for Early Childhood Development and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for overall direction, development and support of ministry programs. It provides for the ministry's central support for Adult Community Living Services, Child Protection and Family Development, Youth Justice, Child and Youth Mental Health and Youth Services, and Early Childhood Development and Special Needs Children and Youth. This includes policy and legislative support, governmental relations, audit, performance management and related research functions, administrative services, staff development and educational services, mentoring and support, contract management support, financial and decision support services, human resources services, systems support services, capital planning and facilities support, and records management. This sub–vote also provides for ministry requirements for banking services and for the administration of the *Human Resource Facility Act*. Government transfers are provided in support of province–wide program activities. Recoveries are received from parties external to government for ministry services.

Descriptions of Appropriations—Continued

Ministry of Children and Family Development—Continued

(c) OPERATIONS

This sub–vote provides for:

(i) *Adult Community Living Services*—provides for program support, direct operating costs and local administration of services for community–based residential care and day programs for adults with mental and/or multiple disabilities. Government transfers are provided to or on behalf of individuals; agencies providing these services; corporations; community groups; and other organizations. Recoveries are received from organizations and agencies contributing to the cost of services; repayable benefits; overpayments; and costs arising from third party settlements;

(ii) *Child Protection and Family Development*—provides for program support, direct operating costs and local administration of community–based support services for children, youth and families including children and family development programs; child protection; adoption services; special needs children in care; and other support for children. It also provides for other initiatives consistent with the ministry mandate to support children, youth and families. Services are delivered under the provisions of the *Child, Family, and Community Services Act*, the *Adoption Act* and other initiatives to support families and youth. Government transfers are paid to or on behalf of clients including children in care; eligible families and youth; care givers; agencies providing these services; and other organizations. Recoveries are received from the federal government for the Children's Special Allowance, and for the reimbursement of expenses for aboriginal children in care and from other provinces for the costs of children in care. Recoveries are also received from other organizations, parents and agencies contributing to the cost of services, for repayable benefits and overpayments; and from the Medical Services Plan for salaried and sessional medical services;

(iii) *Youth Justice, Child and Youth Mental Health, and Youth Services*—provides for program support, direct operating costs and local administration of mental health programs for children and youth, youth justice and forensic programs, and residential programs. Provision is made for the custody of remanded and sentenced youths, probation and community services. Provision is made for government transfers to the private sector and non–profit societies for diversion, attendance, community services work, and youth bail residential programs. Services are delivered under the provisions of the *Young Offenders* (British Columbia) *Act*, the *Correction Act*, the *Child, Family, and Community Service Act*, the *Adoption Act*, the *Mental Health Act*, and the *Forensic Psychiatry Act*, and other initiatives to support youth. Recoveries are received from the federal government for youth justice; from organization, parents and agencies contributing to the costs of service; repayable benefits; overpayments; and costs arising from third party settlements;

(iv) *Early Childhood Development and Special Needs Children and Youth*—provides for program support, direct operating costs and local administration of early childhood development programs to improve parenting and family supports, strengthen early childhood development learning and care including prevention of fetal alcohol syndrome, and strengthen community supports; support to families with special needs children; the At Home Program; and supported child care. Services are delivered under the provisions of the *Child, Family, and Community Service Act*, the *BC Benefits* (Child Care) *Act* and other initiatives to support families and children. Recoveries are received from the federal government for the National Children's Agenda; from organizations, parents and agencies contributing to the cost of services; repayable benefits; overpayments; and costs arising from third party settlements; and

(v) *Program and Regional Management*—provides for program support, direct operating costs and regional administration of services for children, youth and families, persons with developmental disabilities and persons with multiple disabilities. Also provides for establishing new governance structures for adult community living services, aboriginal services, and child, youth and family services, and one–time costs of restructuring programs. Grants under *the Human Resource Facility Act* and government transfers are provided in support of program activities. Recoveries are received from the federal government for reimbursement of costs related to aboriginal children, and from the Medical Services Plan for salaried and sessional medical services.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Financing Transaction

Human Services Providers Financing Program

Receipts represent repayment of loans provided in previous fiscal years for capital purposes, including funds under *the Human Resource Facility Act*, and to stimulate investment in efficiencies and innovation of British Columbia child and family community service providers.

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services

Vote 19—Ministry Operations

This vote provides for executive direction, operation and delivery of operating and statutory grant programs including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Community, Aboriginal and Women's Services and includes salaries, benefits, allowances and operating expenses of the ministers and the ministers' staff. Also provides for salaries, benefits and allowances for the Minister of State for Community Charter and the Minister of State for Women's Services and the ministers' staff.

(b) CORPORATE SERVICES

This sub–vote provides for executive direction and administrative services to the operating programs of the ministry including financial administration and budget coordination; strategic and business planning and reporting; information and privacy; records management; personnel administration and support; office management and accommodation; communications; and information systems. Costs are partially recovered from parties external to government for ministry services.

(c) WOMEN'S EQUALITY AND SOCIAL PROGRAMS

This sub–vote provides for:

(i) *Women's Service*—provides for the review and research of issues affecting women; participation in federal/provincial discussions and initiatives related to women's equality goals; the review of government–wide policy proposals and their impact on women; advice to ministries in their review and analysis of existing and proposed government policies, legislation and programs; and the evaluation of related programs and initiatives. Government transfers are made to private and non–profit agencies for the provision of temporary accommodation for women and their children leaving violent homes or relationships; counselling programs for women who have experienced violence and children who have witnessed abuse; employability programs for women who have experienced violence; women's equity programs; public education and prevention of violence initiatives; and women's centre services; and

(ii) *Child Care Services*—provides for care policy development and program administration. Government transfers are provided to organizations to support the child care system under the *Child Care BC Act*.

(d) HOUSING

This sub–vote provides for housing programs and building policy development. Government transfers are provided to the British Columbia Housing Management Commission for the protection and enhancement of the supply of adequate and affordable housing, including the Shelter Aid for Elderly Renters program which provides financial assistance to eligible seniors for shelter costs. Also provides for government transfers on land acquisitions intended for social housing, sold at less than market value by the Crown. In addition, government transfers are provided to the Homeowner Protection Office to support general operations and for assistance provided to individuals under the Provincial Sales Tax Relief Grant Program.

(e) CULTURE, HERITAGE AND SPORT

This sub–vote provides for support of cultural, heritage, and sport activities and administration and delivery of government programs under the *Arts Council Act*, the *Heritage Conservation Act*, the *Cultural Foundation Act* and *the Klondike National Historic Park Act*, and includes:

(i) *Culture and British Columbia Arts Council*—provides staff and policy support for arts and culture under the authority of the *British Columbia Arts Council Act*; administration of the Olympic Arts Fund Special Account; government transfers and programs in support of cultural industries; and other support for the arts and culture sector;

(ii) *Heritage*—provides for the protection, preservation and management of the province's heritage resources and historic sites including a network of 29 provincial heritage properties. Provides funding and management services to the British Columbia Heritage Trust as required by the *Heritage Conservation Act*. Provides funding and administration of the community grant programs. Program costs partially recovered from program revenues; and

(iii) *Sport*—provides for the administration of the Physical Fitness and Amateur Sports Fund Special Account; planning, development and administration of policies and programs in the areas of amateur sport and recreation. Government transfers are provided to amateur sports groups and associations and to various organizations to support sport and recreation services and projects. A portion of operating costs is recovered from the federal government.

(f) GOVERNMENT AGENTS

This sub–vote provides for the operation of Government Agent offices throughout the province providing integrated delivery of programs, services and information on behalf of ministries, agencies, the private sector and other governments. A portion of operating costs is recovered from ministries, participating public bodies and the public.

(g) SAFETY AND STANDARDS

This sub–vote provides for public safety programs including the Office of the Fire Commissioner, the establishment of safety standards; inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigeration systems, aerial tramways, and railways; fire and accident investigations; and the licensing of technical personnel. Government transfers are provided to Local Assistants, as defined by the *Fire Services Act*, for fires investigated and reported to the Fire Commissioner. Some recoveries are received for ad hoc inspections services.

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services—Continued

(h) ABORIGINAL, MULTICULTURALISM AND IMMIGRATION SERVICES

This sub–vote includes:

(i) *Aboriginal Directorate*—provides for the coordination of resources and services provided to aboriginal people, support to First Nations' advisory committees and boards including the First Citizen's Forum, and administration of the First Citizens' Fund Special Account. Government transfers are made in support of aboriginal issues; for heritage, language and culture programs; aboriginal community development; and intergovernmental policy forums. Recoveries are received from the federal government for costs incurred pursuant to federal/provincial agreements; and

(ii) *Multiculturalism and Immigration*—provides for policy and program development and delivery with respect to multiculturalism and immigration and implementation of the Agreement for Canada–British Columbia Cooperation on Immigration. Government transfers are provided for programs for settlement services for immigrants and for multicultural initiatives. Recoveries are received from the federal government for certain immigrant settlement services and settlement language programs.

(i) LOCAL GOVERNMENT

This sub–vote provides for:

(i) *Local Government Services*—provides for the administration of the *Local Government Act*, the *Local Government Grants Act* and the *Growth Strategies Act*; review and monitoring of local government administrative and financial practices and procedures; support services to local governments including collection and assessment of statistics and information, analysis of water and sewerage construction projects to support government transfers for infrastructure, investigations into local government issues, and community and regional planning; policy research and development on local government and aboriginal issues; and legislative review; and, administration of the Community Charter Council and the *Library Act* and implementation of policies and programs related to community library services; and

(ii) *Local Government and Library Services Transfers*—provides for government transfer programs to local governments and public libraries in British Columbia and administration costs associated with the programs, as follows:

- general and targeted government transfers under the *Local Government Grants Act* including but not limited to Small Community Protection; Regional District Basic; community, regional and infrastructure planning; infrastructure development; interest costs associated with infrastructure projects completed as part of the pre–1983 sewer and water program; and assistance with institutional change within the local government system;
- water and sewerage facilities and other infrastructure development under the Canada–British Columbia Infrastructure Program agreement. Recoveries are received from the federal government in respect of its share of project costs approved under this program;
- local services as provided under the *Municipal Aid Act* and other assistance to local authorities to finance various projects and services;
- Traffic Fine Revenue Sharing; and
- government transfers made to public library boards as defined under the *Library Act* and to various organizations to support library services and projects.

(iii) *Community Transition and Adjustment*—provides financial and other support to rural and resource–based communities in immediate economic crisis for purposes such as incremental social and human services, worker transition and adjustment, economic development, transition planning and other community purposes; and financial support for community enterprise, cooperatives and volunteers; and

(iv) *University Endowment Lands*—provides for the management and operation of the University Endowment Lands. Government transfers are made to the City of Vancouver for the provision of fire protection services. Recoveries represent the transfer of costs associated with services to ratepayers from the University Endowment Lands Administration Special Account.

(j) BC 2000

This sub–vote provided government transfers for province–wide projects to help communities and organizations throughout the province mark the Millennium with lasting legacies. Program eliminated in 2002/03.

(k) 2010 WINTER OLYMPICS BID SECRETARIAT AND COMMUNITY SOCIAL SERVICES

This sub–vote includes:

(i) *2010 Winter Olympics Bid Secretariat*—provides for support for the Vancouver/Whistler 2010 Bid Secretariat. Government transfers are provided in support of the bid to the Vancouver/Whistler 2010 Bid Corporation; and

(ii) *Community Social Services and Vancouver Agreement*—provides programs to support local action to enhance communities' socio–economic conditions and address structural barriers through, for example, employment, job training and education; and develops and promotes private and public partnerships, and other initiatives identified by community groups. Government transfers are provided to support bridging employment programs such as the Bladerunners youth employment program, as well as urban community development projects and is responsible for the three–year homelessness initiative. The Vancouver Agreement provides for provincial leadership and coordination responsibility for a tri–level agreement (with federal and municipal governments) to promote and support sustainable economic, social and community development in Vancouver with an initial focus on the City's Downtown Eastside.

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services—Continued

Vote 20—Royal British Columbia Museum (Special Operating Agency)

This vote provides for expenses of the Special Operating Agency which, pursuant to the *Museum Act*, is responsible for acquiring, securing, preserving, and interpreting artifacts and specimens which illustrate the human and natural history of the province through research, exhibits, public programs, publications and other means. The museum also provides public programs and publications about the cultural and natural environments of British Columbia in a regional, national and international context. Government transfers are provided to assist in research and public programs. Costs for certain programs are partially recovered from program revenues and other organizations.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts Funding

This account was established under the authority of the *Special Accounts Appropriation and Control Act.* (R.S.B.C. 1996, chap. 436, sec. 4(3), 8(2),and 9(2)). It provides for additional funding for the First Citizens Fund, the Physical Fitness and Amateur Sports Fund and the Olympic Arts Fund.

Special Accounts

First Citizens' Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969,* was continued under the *Funds Control Act, 1979,* and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988.*

The account promotes the economic, social and cultural well being of members of First Nations who are residents of British Columbia, by providing financial assistance through loan guarantees and government transfers. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of government transfers in support of cultural, educational and economic opportunities including student bursaries, heritage, language and culture programs, native friendship centre operations, and economic development programs. The account also provides funds for the administrative costs of certain social and economic development programs. The account balance is increased by $9 million effective before April 1, 2002 and by $9 million effective on April 1, 2002 and on each subsequent April 1, up to and including April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act*, 2001.

No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

Olympic Arts Fund

This account was established under the *Special Accounts Appropriation and Control Act*, 2001.

The account promotes the bid for hosting the 2010 Winter Olympic Games in British Columbia or the hosting of those Games. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to groups and organizations for cultural and artistic activities that will promote the bid for the hosting of the 2010 Winter Olympic Games in BC or the hosting of those Winter Olympic Games. Administration costs are provided through the Ministry Operations Vote.

The initial account balance is established at $5 million. The balance is increased by $5 million effective on April 1, 2002 and on each subsequent April 1, up to and including April 1, 2004, under the authority of *the Special Accounts Appropriation and Control Act*, 2001.

No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

Physical Fitness and Amateur Sports Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988.*

The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to physical fitness and amateur sport projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote.

The account balance is increased by $5.5 million effective before April 1, 2002 and by $5.5 million effective on April 1, 2002 and on each subsequent April 1, up to and including April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act*, 2001.

No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account, which cannot be spent.

Ministry of Community, Aboriginal and Women's Services—Continued

University Endowment Lands Administration

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, was continued under the *University Endowment Land Act, 1979*, and became a Special Account under the *Special Appropriations Act, 1982*. The account provides for services to residents of the University Endowment Lands.

Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Other revenue sources (net of direct costs) include land sales and rent from land tenures. Expenses represent the transfer to the Ministry Operations Vote of the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

Ministry of Competition, Science and Enterprise

Vote 21—Ministry Operations

This vote provides for executive direction, administrative services and operating programs of the ministry, including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Competition, Science and Enterprise and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. Also provides for salaries, benefits and allowances for the Minister of State for Deregulation and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for administration and ministry executive support, including the Deputy Minister's office, corporate relations, financial, human resources, legislation and administrative services; records management and information systems and resources; library and research services; the administrative support services, provided under agreement, for the Ministry of Energy and Mines; the Deregulation Secretariat; the Progress Board; and the Northern Development Fund Special Account. This sub–vote also provides for administration and enforcement of the *Motor Dealer Act*, inspection of business operations to verify compliance with legislation and investigation of violations involving consumer loss. Government transfers are provided to the BC Community Financial Services Corporation for a grant in lieu of the Corporate Capital Tax. Costs of administering the Motor Dealer Customer Compensation Fund are recovered from the fund. Other costs are partially recovered from parties external to government for ministry services.

(c) ECONOMIC POLICY

This sub–vote provides for the development, analysis, and preparation of policy and strategies relating to enhanced competitiveness and economic development within the province, particularly trade, tourism, film industry and fees and licences, including:

(i) development of and support for government–wide economic strategies, including socio–economic analysis of government initiatives and specific economic development projects;
(ii) negotiation and management of federal–provincial cost shared economic development programs, in conjunction with other ministries and agencies;
(iii) development of and support for provincial tourism policy and development initiatives;
(iv) development of and support for international and internal trade negotiations, trade agreements and disputes; and
(v) support and growth of the film industry through policy development and support to agencies promoting and expanding the industry.

Government transfers are provided for economic and employment generating initiatives, including the Asia Pacific Foundation, Agreement on Internal Trade Secretariat and BC Film Society.

(d) BC TRADE AND INVESTMENT OFFICE

This sub–vote provides for the administration, operation and delivery of activities intended to stimulate provincial economic development, including:

(i) *Investment Facilitation*—provides for promotion of British Columbia as a positive investment location through direct and joint activities with local economic development agencies; promoting key investment projects; facilitation of strategic projects and their progress through government review and approval processes, identifying and reducing impediments to investment in British Columbia; and managing the business immigration program;
(ii) *Industry and Business Development*—provides for encouraging business development in the province; developing, delivering and evaluating policies and services which promote development and expansion of emerging industry sectors; designing and delivering sector strategies; fostering the competitiveness of the resource sector and encouraging value–added activities; and supporting economic institutional infrastructure;
(iii) *Trade Development*—provides for promotion of British Columbia's export capabilities; facilitation of the entry of British Columbia companies into new markets; participation in intergovernmental and business/government initiatives; trade development services and initiatives, including international market intelligence and strategic partnering advice; and organizing international trade missions;

Descriptions of Appropriations—Continued

Ministry of Competition, Science and Enterprise—Continued

(iv) *Financial and Project Analysis*—provides for administration and wind–up of loans, investments, guarantees and fiscal agency agreements, follow–up of Job Protection Commission authorized economic and mediation plans, and financial and projects analysis; and

(v) *Business Development and Equity Investment*—provides for development and administration of programs and services for small business, including small business equity financing and transition to e–government. Government transfers are provided to various organizations in support of economic development related activities.

Government transfers are made for business and trade development and industry adjustment. Costs for activities are partially recovered from ministries, participating public bodies, the public, and from clients through fees and project cost–sharing.

(e) SCIENCE, TECHNOLOGY AND TELECOMMUNICATIONS

This sub–vote provides for the development of policies and programs to support science, technology and telecommunications initiatives. Government transfers are provided to support the following science, technology and telecommunications activities: research and development; technology transfer and adoption; infrastructure services and initiatives; public understanding, awareness, education and training; and related strategic, long term partnerships, including federal–provincial initiatives.

(f) BRITISH COLUMBIA FILM COMMISSION

This sub–vote provides for the promotion of British Columbia's locations and film industry infrastructure, for use by the world's film, television and commercial industry. Government transfers are provided to Regional Film Commissions recognized by the Regional Film Commissions Association of British Columbia and to various arts and cultural organizations to promote local film and television infrastructure. Program costs are partially recovered from other organizations and individuals for cooperative marketing initiatives, memberships and services provided by the Commission.

(g) BRITISH COLUMBIA PAVILION CORPORATION

This sub–vote provides for government transfers towards the capital, operating and facilities maintenance costs of British Columbia Pavilion Corporation. Also provides for the amortization of the provincial investment in the corporation.

(h) RESERVES FOR DOUBTFUL ACCOUNTS AND CONCESSIONARY LOANS

This sub–vote provides for reserves for doubtful loans, write–downs of investments, and the interest expense for concessionary loans made under the *Industrial Development Incentive Act*. This sub–vote also provides for reserves for potential payments and concessionary interest expenses pertaining to loan guarantees made under ministry programs and the *Financial Administration Act*.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts

Build BC

This Special Account was established in 1993 by the *Build BC Act*. The purpose of the account is to provide for projects and initiatives that facilitate the expansion and diversification of the British Columbia economy in a manner consistent with the Act. Expenses provided for the development and implementation of Build BC projects and initiatives.

No financing transactions are provided for under this account.

Northern Development Fund

This account is created by the *BC–Alcan Northern Development Fund Act*. The purpose of the account is to promote sustainable economic development in northwestern British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the operations of the Nechako–Kitimat Development Fund Society.

Interest earned on the fund balance is credited to the account as revenue. Government transfers are provided to the Nechako–Kitimat Development Fund Society to support economic development in northwestern British Columbia. Administration costs are funded through the Ministry Operations Vote.

No financing transactions are provided for under this account.

Ministry of Competition, Science and Enterprise—Continued

Science and Technology Fund

This account is created in 1990 by the *Science and Technology Fund Act* and will terminate on March 31, 2002. The purpose of the account was to support activities which promoted new technologies in traditional industries; the creation of new, knowledge–based export industries; and the promotion and timely application and transfer of new technologies. Government transfers were provided to support research and development and related infrastructure facilities; increase public awareness and understanding of science and technology issues; improve science and technology related education and training; and support strategic long–term science and technology related partnerships, including federal/provincial initiatives.

Revenues were received through a transfer from the Ministry Operations Vote and from activities funded under the Science and Technology Fund.

Ministry of Education

Vote 22—Ministry Operations

This vote provides for overall policy development for the ministry, management of funding for public and independent school systems, other educational initiatives carried on in the province and administrative and support services. Major programs and activities include:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Education, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) MANAGEMENT SERVICES

This sub–vote provides for corporate support services to operating programs including financial, human resources, information management, administrative services, freedom of information and privacy services, and general services and assistance to ministries, boards, agencies and commissions including the Ministry of Advanced Education, the Ministry of Education and the Ministry of Skills Development and Labour. Recoveries are received from miscellaneous sources and includes certain costs related to supporting the Workers' Compensation Review Board and Compensation Advisory Services in the Ministry of Skills Development and Labour.

(c) K–12 EDUCATION PROGRAMS

This sub–vote provides for Program Management for executive direction for the ministry and management and program support for K–12 education programs. Government transfers are provided for education development and implementation activities. Recoveries are received from general education development test fees, participation in federal/provincial agreements and activities, other governments, and other miscellaneous sources.

(d) Public Schools—provides funding to School Districts and others to support the public school system. Recoveries are received from the federal government for expenditures relating to the Official Languages in Education Protocol.

(e) Independent Schools—provides funding to eligible independent schools for operating expenses, special education programs for qualifying students and registered home–schooled students.

(f) Debt Service Costs—provides for the payment of short and long term debt service costs for approved capital construction projects, bus and equipment purchases. Sinking fund assets, which are used to pay off existing debt obligations, earn interest that is netted against debt service costs.

(g) Amortization of Prepaid Capital Advances—provides for the amortization of funds advanced for capital projects including school sites, portables, capital leases, bus, and equipment purchases.

Communications services for the Ministry of Education are provided by the Public Affairs Bureau.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Education—Continued

Financing Transaction

Prepaid Capital Advances

Funding is provided for approved school capital projects including construction, school sites, portables, capital leases, and bus and equipment purchases.

Ministry of Energy and Mines

Vote 23—Ministry Operations

This vote provides for executive direction, administrative services and operating programs of the ministry, including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Energy and Mines, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for administration and ministry executive support, including the Deputy Minister's office, and includes the New Ventures Branch which:

(i) administers programs developed under Oil and Gas Initiatives 1 and 2;
(ii) develops new initiatives;
(iii) creates, implements and administers policy relating to resource road development, including expenditure and collection of money for the purposes of road construction, upgrading and maintenance;
(iv) conducts geoscientific studies to determine petroleum, natural gas and coalbed methane resources;
(v) conducts socio–economic financial assessments of resource development opportunities;
(vi) leads fiscal policy development related to petroleum and natural gas;
(vii) administers the natural gas royalty pricing mechanism and sets royalty parameters;
(viii) identifies and develops government policies and programs affecting the oil and natural gas sectors;
(ix) promotes opportunities for investment in the energy and mineral sectors through a comprehensive marketing plan; and
(x) conducts stakeholder consultation and education in resource development issues.

Under an agreement, the Ministry of Competition, Science and Enterprise provides administrative support services for the ministry. Government transfers are provided in support of ministry initiatives and to Columbia Basin Trust for operating expenses.

(c) ENERGY AND MINERALS

This sub–vote provides for the management of the province's petroleum, natural gas, coal, geothermal, and mineral resources and for the regulation of the industries that explore for and develop these resources, including:

(i) conducting geoscientific field studies and determining coal, geothermal, and mineral potential reserves;
(ii) managing disposition of subsurface tenures;
(iii) providing support services to industry and information to the public;
(iv) regulating mineral coal, industrial mineral and aggregate industries for health and safety and environmental responsibility;
(v) collecting fees, rentals and tender bonuses;
(vi) negotiating fair compensation for mineral and coal titles expropriated for the creation of parks;
(vii) leading fiscal policy development and market analysis related to mineral, industrial mineral coal and aggregate resources;
(viii) promoting opportunities for investment in the minerals sectors through development and implementation of a comprehensive marketing plan;
(ix) industry and public consultation and education programs relative to mineral coal and aggregate resource issues; and
(x) developing and implementing scientifically based environmental standards for resource development.

(d) RESOURCE DEVELOPMENT

This sub–vote provides for evaluation, strategic planning and policy development with regard to the province's electricity, alternative energy, mining, oil and gas and other subsurface resources, including:

(i) the determination and assessment of subsurface resources and developments;
(ii) administration of First Nation revenue sharing agreements and the Vancouver Island Natural Gas Pipeline Agreement;
(iii) encouraging First Nations involvement in mining and oil and gas industries by developing consultation policy and guidelines, developing treaty mandates for subsurface resources, and negotiating interim measures agreements;
(iv) environmental assessments of resource developments and resource use options;
(v) collection and dissemination of statistics, analysis and forecasting of market conditions, promotion and marketing of provincial resource potential; and
(vi) development and implementation of electricity policy, including administration of the Columbia River Treaty, the *Utilities Commission Act*, the *Power for Jobs Act* and the *Energy Efficiency Act*.

Government transfers are provided for the Vancouver Island Natural Gas Pipeline Agreement.

Descriptions of Appropriations—Continued

Ministry of Energy and Mines—Continued

Vote 24—British Columbia Utilities Commission

This vote provides for the operation of the commission, as outlined under the *Utilities Commission Act*, including the regulation of energy utilities under its jurisdiction to ensure rates charged are fair and that utilities provide safe, reliable services. Provision is made to reimburse participants for costs related to commission proceedings. Costs of the commission are fully recovered from regulated utilities, and hearing and project applicants, and others.

Vote 25—Resource Revenue Sharing Agreement

This vote provides for agreements reached with First Nations to share revenue received from petroleum, natural gas and minerals extraction. Provision is made for payments made in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*, and agreements with other First Nations.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Mine Improvement

This account was established under the authority of the *Mines Act* (R.S.B.C. 1996, chap. 293, sec. 17(2)).

Special Account

Vancouver Island Natural Gas Pipeline

This account was created by authority of the *Vancouver Island Natural Gas Pipeline Act*. Of the original $80,000,000 authorized for this account, $25,000,000 was disbursed as loans in 1990/91 and 1991/92 for capital construction of the pipeline to Vancouver Island. No loan repayments are expected in 2002/03. The balance of the account is for the provision of financial assistance for the conversion of oil, propane and other fuel–fired appliances to the use of natural gas.

Expenses consist of government transfers to persons that have applied and qualified for financial assistance. No interest or other revenue is credited to the account. Administration costs are funded through the Ministry Operations Vote.

No financing transactions are provided for under this account.

Financing Transactions

Columbia Basin Accord

Disbursements are for an investment in the Columbia Power Corporation and the Columbia Basin Trust for power projects to be undertaken pursuant to the province's agreements with Columbia Basin Trust.

Oil and Gas Commission Act

Advances (disbursements) are provided by the province to the Oil and Gas Commission under the *Oil and Gas Commission Act* in respect of oil and gas industry fees collected under the *Petroleum and Natural Gas Act* and the *Pipeline Act*, and the levy assessed under the Oil and Gas Commission Levy Regulation.

Ministry of Finance

Vote 26—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Finance, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for executive and administrative support, and policy analysis and advice on financial sector issues, corporate sector issues and legislation.

Descriptions of Appropriations—Continued

Ministry of Finance—Continued

(c) TREASURY BOARD STAFF

This sub–vote provides for:

(i) analysis and advice on fiscal, budgetary, administrative, economic, intergovernmental fiscal relations, capital and taxation policy issues. Costs are partially recovered from parties external to government for services provided on their behalf;

(ii) analysis and advice on capital issues including public–private partnerships. Costs may be partially recovered from other ministries and agencies;

(iii) monitoring, analysing and forecasting of economic activity and the government's fiscal position;

(iv) production of various financial and economic documents, including the *Estimates and Budget*; and

(v) operation and maintenance of financial and economic models to support decision–making within government.

(d) OFFICE OF THE COMPTROLLER GENERAL

This sub–vote provides for:

(i) *Comptroller General Operations*—provides for payment, recording, and reporting of government accounts and trust funds including preparation of financial statements; development and implementation of financial administration policies and procedures; post payment compliance; analysis and advice on administrative policy issues, accountability initiatives and process improvements; development and interpretation of accounting policies, and operation of the Comptroller General's office. Recoveries are received from ministries;

(ii) *Corporate Accounting System*—provides for the development, implementation, operation and maintenance of a corporate accounting system; the provision of related corporate accounting and administrative services; and using the corporate system to streamline financial management processes on a government–wide basis. Recoveries may be received from ministries, agencies, boards and commissions, other governments, participating public sector bodies, special offices, and Crown corporations; and,

(iii) *Internal Audit and Advisory Services*—provides for internal audit and advisory services to government including reviewing the efficiency, effectiveness and accountability of government operations; examining, evaluating and reporting to management on the adequacy of internal financial and management controls throughout government and compliance with legislative and other authorities; investigate assignments; provision of pre and post–implementation reviews of major information technology systems and providing business and financial advisory services. Recoveries are received from ministries and Crown corporations.

(e) FINANCIAL INSTITUTIONS COMMISSION (FICOM)

This sub–vote provides for:

(i) operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation under the *Financial Institutions Act*;

(ii) administrative costs of regulating credit unions, trust companies, insurance companies, and captive insurance legislation;

(iii) administration of the *Real Estate Act*, the *Mortgage Brokers Act*, the *Strata Property Act* and related activities; and

(iv) administrative costs of credit union stabilization, the Credit Union Deposit Insurance Fund, and related activities.

FICOM costs are fully recovered from the Credit Union Deposit Insurance Corporation, and through fees, licensing and other charges.

(f) PROVINCIAL TREASURY OPERATIONS

This sub–vote provides for debt management, banking and cash management on a cost recovery basis to its clients, including Crown corporations and the government.

(g) REGISTRIES

This sub–vote provides for expenses for the creation and registration of all business entities, non–profits and cooperatives operating in British Columbia; registration of security interests in personal property in British Columbia; registration of ownership and location of manufactured homes in British Columbia; and the operation of the Auditor Certification Board under the *Company Act*.

Special Account

Provincial Treasury Revenue Program

This account was established in 1990 by amendments to the *Financial Administration Act*, and provides for revenue generated from financial agreements managed by the Ministry of Finance.

Net revenue (expense) represents the net income (deficiency) from the Provincial Treasury revenue program in the Management of Public Funds and Debt vote.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Forests

Vote 27—Ministry Operations

This vote provides funding for the forest and range stewardship and management activities of the ministry, and for general management and administrative services. The major legislation administered or supported through this appropriation includes the *Forest Act*, the *Range Act* and the *Forest Practices Code of British Columbia Act*. Functions related to these activities and services are performed at provincial, regional and district levels and include:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Forests, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for senior executive direction; ministry–led forest sector initiatives; and coordination of central ministry services including corporate policy, human resources, finance, audit, and information technology for ministry initiatives. Government transfers are provided for activities which promote prudent forest management.

(c) FOREST RESOURCES MANAGEMENT

This sub–vote provides for provincial forest and range land stewardship and management at provincial, regional and district levels. Funds generated from fees for enhanced recreation sites are used to partially fund the operating costs of forest recreation site maintenance activities. Government transfers are provided for the promotion of integrated management of forest and range lands and to agencies or groups involved in cooperative forestry research. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account. Costs related to the provision of supplies and services may be recovered from other ministries and levels of government, agencies, organizations and individuals. This sub–vote is comprised of the following activities:

(i) *Headquarters Resources Management*—provides for headquarters functions associated with the Chief Forester; aboriginal affairs; resource tenures and engineering; compliance and enforcement; timber supply; timber pricing; forest practices; research; operation of the tree nurseries and the seed centre; and

(ii) *Region and District Operations*—provides for regional and district activities; aboriginal relationships; timber supply review; tenure administration; operational plan review and approval; cutting permit approval; timber pricing; compliance and enforcement; recreation site and trail development and maintenance; road and bridge development and maintenance; forest health; research extension; basic silviculture; and regional and district administration.

Vote 28—Fire Suppression

This vote provides for fire prevention, control and suppression as prescribed by the *Forest Practices Code of British Columbia Act*. Functions related to these programs and services are performed throughout the province and include:

(a) DIRECT FIRE FIGHTING

This sub–vote provides for control and suppression of wild fires and ex–gratia payments relating to these activities. Costs related to the provision of supplies and services may be recovered from other agencies and levels of government, provinces, countries, agencies, organizations and individuals.

(b) FIRE PREPAREDNESS

This sub–vote provides for fire prevention; the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires; and associated research and development. Government transfers are provided to promote fire safety and awareness. Costs related to the provision of supplies and services may be recovered from other agencies and levels of government, provinces, countries, agencies, organizations and individuals.

Vote 29—Forest Investment

This vote provides for the operation and management of forests investments and international marketing, including:

(a) Forest Investments

This sub–vote provides for investments in the following areas:

(i) *Land–based*—provides for activities to plan and administer land–based investments; to support land use planning; to establish and administer objectives and standards for land–based investments; for planning and land–based activities delivered by the forest industry in enhanced forestry, environmental restoration, rehabilitation, and resource information; and to maintain and utilize resource data resulting from land–based investments;

(ii) *Research*—provides for high priority operational research activities identified by the forest industry, research community and government; and for product development, technology transfer and the fibre access needs of the secondary manufacturing industry; and

(iii) *Improvements*—provides for forest gene resource management activities under tree improvement; and for investments associated with small woodlands.

Descriptions of Appropriations—Continued

Ministry of Forests—Continued

(b) International Marketing

This sub–vote provides for activities that are intended to develop new markets and maintain existing international markets for British Columbia forest products.

Statutory Accounts

Interest on Revenue Refunds

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 24(1)(c)).

Compensation for Harvesting Rights

This account was established under the authority of the *Forestry Revitalization Act* (S.B.C. 2003, chap. 17, sec. 9). This section of the Act authorizes payments for the purpose of providing compensation to holders of ungrouped licenses, of timber licenses or of licences in a group of licenses are entitled under Section 6.

BC Forest Revitalization Trust

This account was established under the authority of the *Forestry Revitalization Act* (S.B.C. 2003, chap. 17, sec. 10(4)). This section of the Act authorizes payment of $75 million out of the Consolidated Revenue Fund to the BC Forestry Revitalization Trust.

Special Accounts

Forest Stand Management Fund

This account was originally established as a fund by the *Forest Stand Management Fund Act, 1986*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. Revenue is provided by contributions from municipalities, the forest industry, forest sector unions and others; through money collected under Section 71.1 of the *Forest Practices Code of British Columbia Act*; penalties levied under the *Forest Practices Code of British Columbia Act*; and from stumpage levies. Expenses provide for enhanced management of British Columbia's forest and range lands, for silviculture work performed under Section 71.1 of the *Forest Practices Code of British Columbia Act*, to defray the costs of investigating contraventions of the *Forest Practices Code of British Columbia Act*, to defray fire suppression costs relating to contraventions of that Act where a penalty has been levied in respect of the contravention, and for reforestation and road deactivation in areas subject to stumpage levies.

No financing transactions are provided for under this account.

Small Business Forest Enterprise Program

This account was established in 1988 through an amendment to Section 109 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of the Small Business Forest Enterprise Program and to provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage; bonus stumpage; annual fees and billings (annual rent, trespass charges, scaling fees, and registration fees) incidental to the operation of the program; and sales of logs.

Expenses are for preparing forest development plans and logging plans; assessment required to formulate these plans for timber sale licences; costs of meeting requirements of the *Forest Practices Code of British Columbia Act* respecting silviculture prescriptions; construction and maintenance of logging roads and bridges; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program.

Revenue in excess of current expenses and future basic silviculture requirements is transferred to the General Fund.

Disbursements reflect development of timber for sale in future years.

South Moresby Implementation—Forest Replacement

This account was established by the *South Moresby Implementation Account Act* in 1988. The purpose of the account is to offset the decrease in forest land available for harvest due to the creation of South Moresby National Park by funding incremental silviculture and other activities on coastal forest lands.

The account can be credited with contributions from the Consolidated Revenue Fund, the federal government and accrued interest.

No financing transactions are provided for under this account.

Ministry of Health Planning

Vote 30—Ministry Operations

This vote provides for planning, policy, legislation, and reporting related to the health system, development and implementation of initiatives for strategic change, and for the administration of certain programs which support the heath system, including:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Health Planning and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

Descriptions of Appropriations—Continued

Ministry of Health Planning—Continued

(b) PLANNING, STRATEGIC INITIATIVES AND REPORTING

This sub–vote provides for establishment of the policy and legislative framework for the health system, development of comprehensive long–range plans, establishment of health priorities, human resource planning, professional regulation, inter–governmental relations, and monitoring of and reporting on, the health system; leadership in the development of major health system strategies, system redesign initiatives, and standards and accountability mechanisms; and includes the Office of the Provincial Health Officer. Government transfers are provided to other levels of government, agencies and organizations complementing ministry programs. Recoveries are made from other levels of government for services provided by the ministry.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Health Services

Vote 31—Ministry Operations

This vote provides for the administration, operation and delivery of health care, preventive health and health promotion services. Specific programs and services provided from within this vote include the following:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Health Services and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. Also provides for salaries, benefits and allowances for the Minister of State for Mental Health, the Minister of State for Intermediate, Long Term and Home Care and the minister's staff.

(b) PROGRAM MANAGEMENT AND CORPORATE SERVICES

This sub–vote provides for the central financial and operational management services of the ministry, including financial and management services, human resources, freedom of information and protection of privacy, information management, general services to support program delivery; and assistance to the Ministry of Health Planning. Government transfers are provided to agencies and organizations complementing ministry programs. Recoveries are received from other levels of government for services provided by the ministry and from practitioners and organizations for certain processing services.

(c) EMERGENCY HEALTH SERVICES

This sub–vote provides for the management and delivery of emergency health services, including ground and air ambulance services, as well as for training, examination of emergency medical personnel, and amortization expense related to capital assets. Government transfers are provided to agencies for ambulance services to the public on behalf of the Emergency Health Services Commission. Recoveries are received from organizations for the use of ambulances and attendants and from the Medical Services Plan for medical services provided on a contractual basis.

(d) MEDICAL SERVICES PLAN

This sub–vote provides government transfers for the delivery of the Medical Services Plan. Government transfers are for eligible services provided by medical practitioners, health care practitioners and diagnostic facilities, on a fee–for–service basis or alternative contractual basis and other recruitment, retention and planning initiatives with respect to physicians. Also included are payments required under the *Medical Protection Act* and various other agreements concerning medical practitioners, health care practitioners and diagnostic facilities, including payments into the Medical and Health Care Services Special Account. Recoveries are received to reimburse the Medical Services Plan for claims which are the responsibility of the Insurance Corporation of British Columbia, Workers' Compensation Board and other third parties and from other levels of government for services provided by the ministry.

(e) PHARMACARE

This sub–vote provides government transfers for the delivery of Pharmacare programs. Government transfers are provided to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, ostomy supplies, prosthetic appliances and other approved items.

Descriptions of Appropriations—Continued

Ministry of Health Services—Continued

(f) REGIONAL HEALTH SECTOR FUNDING

This sub–vote provides government transfers for the management and delivery of health services, including mental health services to adults, on both an outpatient basis and in tertiary psychiatric care, adult forensic psychiatric services, public and preventive health services including public health nursing, speech, audiology, nutrition and dental services, health inspection, facilities licensing, environmental health assessment, radiation protection, health services for community living, alcohol, drug, and gambling addiction services, services provided through the British Columbia Centre for Disease Control Society such as clinical services for tuberculosis and sexually transmitted diseases, laboratory and pharmacy services and other medical services, acute, provincial, tertiary and continuing care services, including the provision of operating and equipment funding for acute care hospitals, extended care units, residential care services, community services, and direct care services. Government transfers are provided and services delivered to, or on behalf of, health authorities, individuals, corporations, community groups, and other organizations including, aboriginal health agencies, the British Columbia Mental Health Society, the Forensic Psychiatric Services Commission, the Health Employers Association of British Columbia, the Canadian Blood Agency, Canadian Blood Services, BC Transplant Society, Healthcare Labour Adjustment Society, Occupational Health and Safety Agency and the BC Health Care Risk Management Society. Recoveries are received from the Medical Services Plan for medical services provided on a contractual basis, and from other levels of government and other organizations for services provided by the ministry.

(g) DEBT SERVICE COSTS

This sub–vote provides for the provincial government's share of debt servicing costs related to health facility and equipment capital projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs.

(h) AMORTIZATION OF PREPAID CAPITAL ADVANCES

This sub–vote provides for the amortization of funds advanced for health facility and equipment capital projects.

(i) RECOVERIES FROM HEALTH SPECIAL ACCOUNT

This sub–vote provides for recoveries from the Health Special Account.

Vote 32—Vital Statistics (Special Operating Agency)

This vote provides for expenses of the Special Operating Agency responsible for program management and the registration, certification, statistical analysis and reporting of the vital events of birth, marriage, and death, and management of the Health Status Registry, Wills Registry, and change of name process. Government transfers are provided to various individuals, groups, and agencies which provide services on behalf of the Vital Statistics Agency. Recoveries are received as a result of the provision of services for genealogy, pre–adoption records, non–statutory certifications and data extraction, to provincial government ministries, to agencies, to other levels of government and to the public. Revenue represents fees and licences charged by Vital Statistics for the provision of its services net of commissions and allowances for doubtful accounts.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts

Health Special Account

This account is established by the *Health Special Account Act, 1992*. Administered by the Ministry of Health Services, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues and may included revenues from the winding down of the Healthcare Labour Adjustment Society, to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenses of the Special Account represent transfers to the Ministry Operations Vote.

No financing transactions are provided for under this account.

Ministry of Health Services—Continued

Medical and Health Care Services

This account is established by the *Medical and Health Care Services Special Account Act*, and is administered by the Ministry of Health Services. The purpose of the account is to facilitate arrangements to manage year–to–year fluctuations in payments by the Medical Services Plan to members of various health care professions. These arrangements are established by regulation or are contained in agreements between the government and the professions under the authority of the *Medicare Protection Act*.

Revenue is provided from voted appropriations and consists of unused portions of the available amount for each profession and from any amount specified by an agreement.

Expenses may be made where savings from under–utilization in prior years are applied to offset over–utilization in a subsequent year or specified by an agreement.

No financing transactions are provided for under this account.

Financing Transactions

Health Innovation Incentive Program

Loans (disbursements) are provided to stimulate investment in innovation by British Columbia hospitals and other health agencies. Receipts represent repayment of the loans through efficiency savings. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances

Disbursements are provided for approved health facilities and equipment capital projects.

Ministry of Human Resources

Vote 33—Ministry Operations

This vote provides for services that assist people to obtain sustainable employment and for assistance to individuals and families in need.

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Human Resources, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for overall direction, development and support of ministry programs. It provides for executive direction, research and performance measurement, policy, intergovernmental relations, employee services, financial services, information technology services, asset and risk management services, and access to information and protection of privacy. This sub–vote provides for the operating costs associated with appeal processes. Government transfers are provided in support of these activities. Recoveries are received from ministries for services provided on their behalf and from parties external to government for ministry services.

(c) BC EMPLOYMENT AND ASSISTANCE

This sub–vote provides for government transfers to individuals and organizations authorized under the *BC Benefits (Income Assistance) Act*, the *BC Benefits (Youth Works) Act*, the *Disability Benefits Program Act*, the *BC Benefits (Child Care Subsidy) Act* or any replacement legislation, for the direct operating costs of delivering the BC Employment and Assistance Program, and for activities and related transfers in support of legislated programs including:

(i) *Temporary and Continuous Assistance*—provides for income support to eligible youth, persons with disabilities and other persons in need;

(ii) *Supplementary Assistance*—provides for assistance supplementary to income support including, as examples, health assistance to eligible individuals and families, and, for assistance to eligible persons to make the transition from income support to employment, to attend training programs or to obtain housing. Provision is also made for community based support services which complement and support ministry programs including, as examples, hostels and emergency shelters, payment of user fees on behalf of eligible persons for alcohol and drug rehabilitation and costs incurred under the Family Maintenance Program on behalf of eligible clients. It also provides for support for emergency social services, for subsidized transportation passes to eligible persons and to eligible persons sponsored by Indian and Northern Affairs Canada, and for child care subsidies paid to or on behalf of eligible families;

(iii) *Employment Programs*—provides for payments to organizations, corporations and individuals in support of job readiness, job placement and training for jobs, including government transfers under the federal–provincial Employability Assistance for Persons with Disabilities Agreement. Also provides for salaries and benefits for disabled persons receiving on the job training under the Public Service Training Program;

(iv) *Service Delivery*—provides for executive direction and the direct operating costs of delivering the BC Employment and Assistance Program and for other services and programs delivered directly or by other ministries. Also provides for the direct operating costs relating to the emergency social services coordination and delivery. Government transfers are paid in support of these activities.

Descriptions of Appropriations—Continued

Ministry of Human Resources—Continued

Recoveries are received from the federal government and from assignments authorized by legislation, from repayable benefits and overpayments, from Bus Pass Program user fees, and from agencies contributing to or sharing in the cost of sponsored services.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Management Services

Vote 34—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Management Services, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) Corporate Services

This sub–vote provides for executive, financial, administrative, human resources, information systems, freedom of information and privacy services, records management, forms management and general services to ministry operations and programs, and to the Office of the Premier, Ministry of Finance, Ministry of Provincial Revenue, Public Sector Employers' Council Secretariat, the Insurance and Risk Management Special Account, the Unclaimed Property Special Account, certain officers of the Legislature, other agencies and Minister's Offices for all ministries. Costs are partially recovered from other divisions of the ministry, other ministries, special offices, organizations, agencies and individuals; certain expenses incurred by the Legislature and the Office of the Premier; operation and maintenance costs of the Legislative Buildings; occupancy and related costs for the Executive Council and the Office of the Premier.

(c) Shared Services

This sub–vote provides the planning and delivery of shared services.

(i) *Support Services Provision*—provides for certain transactional and administrative services to ministries, special offices, officers of the legislature, other agencies, and Special Accounts on a fully cost recovered basis; and

(ii) *Shared Services Office*—provides for the planning required to implement shared services.

(d) Procurement Services and Government House

This sub–vote provides for executive direction and procurement services by authority of the *Purchasing Commission Act*, the development and administration of public sector purchasing policy to stimulate economic activity in the province, and the negotiation and implementation of the procurement chapter of the Agreement on Internal Trade. This sub–vote also provides for the following functions:

(i) *Purchasing Commission*—provides for a purchasing service, including an electronic bidding system linking government buyers and suppliers; planning, evaluation and consultation to ministries and public sector agencies, and assisting British Columbia businesses in obtaining a larger share of the public sector market. Travel alternatives are investigated and travel information is published on the Internet. In addition, provides for costs on matters pertaining to the government's light vehicle fleet, including contract management, and policy direction. A portion of the costs are recovered from special offices, ministries and participating bodies. Costs are fully recovered for the provision of direct procurement services for participating public sector agencies; and

(ii) *Government House*—support for the exercise of the Lieutenant–Governor's constitutional responsibilities, and the ceremonial, diplomatic, hospitality and other activities of the Vice–Regal Office; the operation and maintenance of Government House as the official residence and offices of the Lieutenant–Governor; and official functions including support for government–sponsored events.

(e) Public Service Appeal Board

This sub–vote provides for fees and salaries of the board members and staff, and expenses of the board in the processing and hearing of appeals under the *Public Service Act*.

Descriptions of Appropriations—Continued

Ministry of Management Services—Continued

(f) CORPORATE AND INFORMATION PROGRAMS

This sub–vote provides for an integrated, multichannel service for ensuring and enhancing public access to government programs, services, information and opportunities, while protecting citizen privacy. Costs are partially recovered from ministries, Crown agencies and external organizations for the following activities:

(i) *BC Archives*—provides for the acquisition and preservation of government and private records of provincial historical significance; development and implementation of policies and procedures to improve public access to government information; storage, retrieval and disposal of records on behalf of government, Crown agencies and external organizations; and administration of the *Document Disposal Act*.

(ii) *Corporate Privacy and Information Access Office*—provides central agency governance, leadership, direction and support for privacy protection and information access for all levels of government, including responsibility for the *Freedom of Information and Protection of Privacy Act*; maintains cross government policies, procedures, standards, guidelines and systems relating to privacy and information access; corporate expertise and assessment tools in support of e–government initiatives; and develops private sector legislation for BC;

(iii) *BC Stats*—provides for the production of economic, social, business and demographic statistical information, data dissemination, and analytical services for government under the *Statistics Act*;

(iv) *BC Connects*— provides for the coordinated operation and management of government information and service delivery activities to maximized citizen and business access. Initiatives include Enquiry BC, BC Online, Waste Buster and government internet portal operations; and

(v) *Corporate and IT Management Library Services*—provides information and research services on all topics related to information technology and general management; licences IT industry and other electronic research services for cross–government internet access by all BC government employees.

(g) CORPORATE APPLICATIONS

This sub–vote provides for the delivery of cross–government initiatives that enable shared, common business applications, special information technology infrastructure projects and information technology security services. Costs may be partially recovered from ministries, special offices, Crown agencies and external organizations.

(h) COMMON INFORMATION TECHNOLOGY SERVICES

This sub–vote provides for the delivery of common information technology infrastructure services including:

(i) *Services Operations*—provides for the design, acquisition support and operations management of common information technology infrastructure services;

(ii) *Services Support*—provides for the administration and support of the common information technology infrastructure services;

(iii) *Provincial Learning Network*—provides for the maintenance and enhancement of network infrastructure to support the Provincial Learning Network initiative of the Ministry of Education;

(iv) *Pacific Technology Resources Society*—provides for management and professional services for government employees seconded to private sector companies; and

(v) *Information Technology Services Recoveries*—provides for full recovery of the costs of information technology services from ministries, special offices, Crown agencies and external organizations.

Vote 35—Public Service Employee Relations Commission

This vote provides for the operation of the commission, including:

(a) COMMISSION OPERATIONS

This sub–vote provides for activities of the Public Service Employee Relations Commission related to strategic human resource management, labour relations and collective bargaining, including:

(i) negotiation and administration of collective agreements on behalf of government, settlement payments for grievances, other personnel–related settlements, and payment for legal and arbitration services; and

(ii) development, implementation and monitoring of human resource policies and programs, government–wide training and development programs, staffing including workforce adjustment, employment equity strategies and programs within the public service, compensation, job evaluation and advisory services on organizational structuring, career planning and transition services, organizational change initiatives, corporate projects, human resource planning and workplace innovation initiatives, policies and programs.

Recoveries are received from ministries, special offices and Crown corporations for training and development costs.

Descriptions of Appropriations—Continued

Ministry of Management Services—Continued

(b) EMPLOYEE BENEFITS AND CORPORATE PROGRAMS

This sub–vote provides for the employer's contribution, the management and administration of employee benefits plans and corporate programs, including:

(i) *Provincial Pensions*—provides for employer contributions as required under the *Pension (Public Service) Act* and retirement benefits;

(ii) *Miscellaneous Statutory Items*—provides for the employer's minor statutory requirements under the *Pension (Public Service) Act* such as payments for purchase or reinstatement of service;

(iii) *Canada Pension*—provides for employer contributions to the Canada Pension Plan;

(iv) *Members of the Legislative Assembly Superannuation*—provides for government contributions as required by the *Legislative Assembly Allowances and Pension Act*;

(v) *Death and Retiring Benefits*—provides for death benefits to nominated beneficiaries of participating pensioners and retirement allowances granted to eligible employees;

(vi) *Extended Health and Dental Benefits*—provides for employer costs for the extended health and dental plan;

(vii) *Group Insurance*—provides for employer costs for the group life insurance plan;

(viii) *Medical Services Plan*—provides for full payment by the employer of employees' medical services plan premiums;

(ix) *Long Term Disability*—provides for employer contributions to the British Columbia Public Service Long Term Disability Fund;

(x) *Employment Insurance*—provides for employer costs for employment insurance premiums;

(xi) *Workers' Compensation*—provides for employer costs of benefits paid to eligible employees by the Workers' Compensation Board;

(xii) *Employee and Family Assistance Program Administration*—provides for counselling services to government employees and their families;

(xiii) *Other Benefits*—provides for severance settlements, other miscellaneous benefits, corporate leave liability, the management and administration of employee benefits plans, and administration of the centralized payroll, leave and personnel information processing and reporting, employee recognition programs and other miscellaneous corporate programs including government wide corporate learning programs. Also provides for the administration of the Provincial Employees Community Services Fund. Government transfers are provided to government employees under employee recognition programs; and

(xiv) *Recoveries*—Recoveries are received from those public bodies which participate in the above plans and, in certain circumstances, from employees. As well, recoveries are received from participating public bodies for employer contributions made on their behalf by government's central pay office. Recoveries are also received from special offices and ministries for pension contributions and retirement benefits, and employee health, insurance and other benefits of employees covered by these plans and receiving these benefits.

Vote 36—Product Sales and Services

This vote provides for acquisitions and supply of products and services to ministries, agencies, boards and commissions, other governments, participating public sector bodies, special offices and the general public on a cost–recovery basis. This includes provision of on–demand digital, offset and variable printing, electronic publishing, stationery and office products, forms, protocol giftware, publications, mail services (including mail processing, distribution, mailing lists, and electronic message distribution), employee household relocations, drivers licences and other identification cards, warehousing services, as well as health, medical, pharmaceutical, safety–related supplies including protective clothing, uniforms, emergency preparedness and response products and general goods. Also included is disposal of surplus assets and material, operation of the Intellectual Property Program, administration of government's copyright over works and operation of the BC Publications Index for distribution of publications to the public. The British Columbia Gazette is published, and legislation is sold, under the authority of the *Queen's Printer Act*.

Ministry of Provincial Revenue

Vote 37—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Provincial Revenue, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

Descriptions of Appropriations—Continued

Ministry of Provincial Revenue—Continued

(b) REVENUE COLLECTION

This sub–vote provides for administration of activities and acts including:

(i) support for ministry executive;
(ii) taxation statutes which are the responsibility of the Ministry of Provincial Revenue;
(iii) ministry responsibilities under the *School Act* regarding residential and non–residential school property taxes collected by municipalities on behalf of the province;
(iv) advances to local governments in respect of property taxes collected on their behalf;
(v) the *Land Tax Deferment Act* and related costs;
(vi) the *Home Owner Grant Act* as it relates to the non–municipal areas of the province
(vii) payment of interest or refunds of taxation revenues under statutes administered by the Ministry of Provincial Revenue;
(viii) administration and management of public money under the *Ministry of Forests Act*, the *Forest Range Act* and the *Forest Practices Code of British Columbia*; and
(ix) determination, assessment and collection of royalties, taxes, levies and fees on production of minerals, oil and gas resources in accordance with established orders and enactments.

Costs are partially recovered from revenues administered by the division.

(c) DEBT COLLECTION

This sub–vote provides for:

(i) *Collection and Loan Management Branch*—This sub–vote provides for accounts receivable collection and loan management services which are cost recovered from its clients.
(ii) *Home Owner Grant*—administration of the *Homeowner Grant Act*.

Statutory Account

Interest on Revenue Refunds

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 24(1)(c)).

Special Account

Provincial Home Acquisition

This account was created as a fund by the *Provincial Home Acquisition Act, 1967*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The purpose of the account was to pay grants to qualified British Columbia residents constructing or purchasing a home, and to make loans secured by second mortgages. Currently, mortgage financing is provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the *Home Conversion and Leasehold Loan Act, 1979*.

Most of the BC Second Mortgage program portfolio has been sold to private sector lenders. The province repurchases mortgage accounts which become more than 90 days in arrears.

Revenue consists of interest on outstanding mortgage principal. Expense includes statutory rebates and other miscellaneous program costs.

Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the mortgage assistance program.

Financing Transactions

International Fuel Tax Agreement (*Motor Fuel Tax Act*)

Advances (disbursements) are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the monies (receipts) collected on their behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Land Tax Deferment Act

Local governments are reimbursed (disbursements) by the province for property taxes of those over 60 years of age and other qualified property owners that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenue are credited to the Consolidated Revenue Fund, and administration costs are funded through the ministry's voted appropriations.

British Columbia Ferry Corporation (*Motor Fuel Tax Act*)

Advances (disbursements) are provided by the province to the British Columbia Ferry Corporation (BCFC) in respect of the gasoline and motive fuel tax (receipts) collected on BCFC's behalf by the Ministry of Provincial Revenue. Funds will be used by BCFC to cover a portion of their operating losses incurred in providing ferry services in British Columbia coastal waters. Administration costs are funded through the ministry's voted appropriations.

Descriptions of Appropriations—Continued

Ministry of Provincial Revenue—Continued

British Columbia Transit Act (Motor Fuel Tax)

Advances (disbursements) are provided by the province to British Columbia Transit in respect of the *British Columbia Transit Act* gasoline and motive fuel tax (receipts) collected on the authority's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Build BC Act (Motor Fuel and Social Service Taxes)

Advances (disbursements) are provided by the province to the BC Transportation Financing Authority in respect of the gasoline and motive fuel tax (receipts) and the social service tax (receipts) on short term rentals of passenger vehicles collected on the authority's behalf under the *Build BC Act* by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Greater Vancouver Transportation Authority Act (Motor Fuel and Social Service Taxes)

Advances (disbursements) are provided by the province to the Greater Vancouver Transportation Authority in respect of the *Greater Vancouver Transportation Authority Act* in respect of the gasoline and motive fuel tax (receipts) and the social service tax (receipts) on parking collected on the authority's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Rural Area Property Taxes

Advances (disbursements) are provided by the province to local governments and entities in rural areas in respect of local taxes and levies (receipts) collected on their behalf by the Ministry of Provincial Revenue. Interest and fee revenue is credited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Tobacco Tax Amendment Act

Advances (disbursements) are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax (receipts) collected on their behalf. Administration costs are funded through the ministry's voted appropriations.

Tourism British Columbia (*Hotel Room Tax Act*)

Advances (disbursements) are provided to Tourism British Columbia in respect of the *Tourism British Columbia Act* hotel room tax (receipts) collected on the corporation's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Ministry of Public Safety and Solicitor General

Vote 38—Ministry Operations

This vote provides for ministry programs and operations including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Public Safety and Solicitor General, and includes salaries, benefits, allowances and operating expenses of the Solicitor General and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for the Deputy Minister's office. Support services for the ministry are provided by the Ministry of Attorney General. This sub–vote also provides for centralized corporate costs.

(c) CORRECTIONS

This sub–vote provides for incarceration of remanded and sentenced adult offenders, detained migrants and detained intoxicated persons, community corrections services for adult offenders, and program management, including:

(i) *Adult Custody*—provides for incarceration of remanded and sentenced adult offenders, detainees under the *Immigration Act*, non–criminally charged intoxicated persons in public places, and for planning and management of correctional programs, including staff training, administration and support services. Government transfers are provided to the private sector and non–profit societies for correctional services related to health, counselling programs, education, training, work programs, food services and development and evaluation of correctional programs, as well as for provision of correctional programs such as keeping provincial prisoners in police custody (Keep of Prisoners). Recoveries are received from the federal government for costs related to the housing of federal inmates, including non–routine supplemental programs, under the Female Exchange of Services, Male Exchange of Services and Immigration Agreements; the Medical Services Plan for salaried and sessional medical services; the Vancouver Police Department for the provision of municipal lockup functions within a ministry–occupied building; and external agencies for the holding of intoxicated persons; and

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

(ii) *Community Corrections*—provides for community services on the basis of assessed risk/need for adult offenders and for planning and management of correctional programs, including administrative and support services. Community services includes preparation of pre–sentence and other court reports, as well as supervision and programming for adults on alternate measures, probation, bail, recognizance authorized under section 810 of the *Criminal Code of Canada*, conditional sentence or conditional release. Electronic monitoring technology is used to assist in the supervision of parolees and offenders on conditional sentences. Government transfers are provided to the private sector and non–profit societies for alternate measures, attendance programs, psychological programs, residential programs and community service work. Recoveries are received from the federal government for costs related to community programs for federal offenders and community services required for the Drug Court.

(d) PUBLIC SAFETY AND REGULATORY SERVICES

This sub–vote provides for administration, policy development and operations of the Police Services Division, the Security Programs Division, the Provincial Emergency Program, the Film Classification Office and the Coroners Service, including:

(i) *Police Services*—superintends policing and law enforcement function in British Columbia by the provincial police force (the Royal Canadian Mounted Police under agreement), municipal police, self–administered tribal police and other law enforcement agencies. Police Services also develops policy, establishes police standards and administers policing and law enforcement programs, including appointment of special provincial constables; special policing initiatives involving cost recoveries; auxiliary and reserve constable program; service of criminal documents; protection of witnesses; municipal and self–administered tribal police evaluations; road safety initiatives; policing studies; and develops and administers policy for the police boards of independent police departments in the province. Government transfers are provided to the Organized Crime Agency of British Columbia, the Canadian Association of Chiefs of Police, the federal government and other parties to enhance policing in the province. Recoveries are received from the Insurance Corporation of British Columbia for road safety initiatives and from the Vancouver Port Corporation for the provision of police services;

(ii) *Security Programs*—provides for administration of the *Firearms Act (Canada)* including registration, permits, transfers, and inspection and approval of ranges; administration of the *Private Investigators and Security Agencies Act* for licensing and regulation of the security industry; and, administration of protective services, including criminal records review, and the Protection Order Registry. Recoveries are received from the federal government for cost–shared programs;

(iii) *Provincial Emergency Program*—provides for development and coordination of provincial emergency planning, and preparation to prevent, respond to or recover from the effects of natural or other disasters. Government transfers are provided to organizations participating in the Joint Emergency Preparedness Program and the New Initiatives Fund. Recoveries are received from the federal government under cost–sharing agreements;

(iv) *Film Classification*—provides for administration of the *Motion Picture Act* and Regulations by classifying films and approving adult videos and video games for distribution, licensing distributors, theatres and video stores, and enforcing provisions of the Act. Film Classification also classifies films and approves adult videos on behalf of, and receives recoveries from, the Province of Saskatchewan; and

(v) *Coroners Service*—provides for inquiry, investigation and inquests of all sudden, unexpected or unexplained deaths pursuant to the *Coroners Act*.

(e) COMMUNITY JUSTICE

This sub–vote provides for services and benefits to victims of crime, community and youth crime and violence prevention, prevention of sexual exploitation of youth, community programs and regulatory services which are under the jurisdiction of the Solicitor General. This includes:

(i) *Community Programs*—provides for support services and direction of the Community Justice Branch, administration of community and school–based programs, crime prevention, youth violence prevention, prevention of sexual exploitation of youth and restorative justice initiatives. Government transfers are provided to agencies and societies providing services that enhance community safety and prevent crime and violence. Recoveries are received from the federal government, other levels of government and other organizations for costs relating to crime prevention programs;

(ii) *Victims Services*—provides for administration and operations of programs and benefits assisting victims of crime, including immediate family members and witnesses; and, provides for start–up costs and program development leading to the proclamation of the *Crime Victim Assistance Act* and provides for administration and enforcement of the *Crime Victim Assistance Act*. Government transfers are provided to agencies, societies and municipalities which provide services to victims. Recoveries are received from the federal government for initiatives relating to victims programs and from the Victims of Crime Special Account for implementation of the *Victim of Crimes Act*;

(iii) *Consumer Services*—provides for administration and enforcement of consumer legislation, including the *Trade Practice Act*, the *Cemeteries and Funeral Services Act*, the *Travel Agents Act*, the *Debt Collection Act*, the *Credit Reporting Act*, the *Guide Animal Act*, the *Sale of Goods Act and the Consumer Credit Disclosure Act*. Recoveries are also received for costs associated with Trade Practice Act, investigations and consumer restitution, pursuant to court and consent orders; and,

(iv) *Residential Tenancy Office*—provides for administration of the *Residential Tenancy Act*.

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

(f) GAMING POLICY AND ENFORCEMENT

This sub–vote provides for:

(i) *Gaming Policy and Enforcement Operations*—support services of the Gaming Policy and Enforcement Branch; development, management and implementation of government gaming policy, legislation and standards; establishing and maintaining the regulatory framework for gaming; establishing and managing the terms and conditions of all gaming licenses; conducting hearings concerning denials, suspensions and revocations of licenses; managing the distribution of government gaming proceeds, and auditing the use of those proceeds; the registration of individuals and companies involved in lawful gaming; investigation, audit and enforcement of gaming participants; approval of gaming goods and services; and decisions related to the location or relocation of gaming facilities. Government transfers are provided to the Royal Canadian Mounted Police for law enforcement information. Recoveries are received from the British Columbia Racing Commission for the regulation of horse racing, and from gaming registrants for the direct costs incurred in investigations; and

(ii) *Distribution of Gaming Proceeds*—Government transfers may be made to organizations eligible under the law of British Columbia to host local governments where casinos are located, and for Development Assistance Contributions which may be provided to successful destination casino proponents to assist in the development of ancillary facilities. Recoveries are received from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation.

(g) AGENCIES, BOARDS AND COMMISSIONS

This sub–vote provides for various boards and commissions under the jurisdiction of the Solicitor General, including the operations of the British Columbia Parole Board, Commercial Appeals Commission, Liquor Appeal Board and the Motion Picture Appeal Board.

(h) LIQUOR CONTROL AND LICENSING

This sub–vote provides for overall policy development, administration, licensing and inspections in support of the *Liquor Control and Licensing Act* and Regulations. Recoveries are received from licensing fees and permit charges.

Vote 39—Statutory Services

This vote provides for payments made under statutory authority for:

(a) *EMERGENCY PROGRAM ACT*

This sub–vote provides for payments made under the authority of the *Emergency Program Act.*

(b) *CRIMINAL INJURY COMPENSATION ACT*

This sub–vote provides for the payment of compensation, as awarded by the Workers' Compensation Board, to a victim of crime or dependants of the victim. Government transfers are provided to the Workers' Compensation Board for program delivery.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts

Victims of Crime Act

This account was established by the *Victims of Crime Act, 1995.* The purpose of the account is to fund services to victims of crime as provided for in the Act. Revenue includes proceeds from a victim surcharge levy on fines from all provincial offences, both court–imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offences imposed by the court under the *Criminal Code of Canada.* Expenses are to fund justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime.

No financing transactions are provided for under this account.

Forfeited Crime Proceeds Fund

This account was established by the *Special Accounts Appropriation and Control Act, 1988* as amended by the *Attorney General Amendment Act, 1989.* The purpose of the account is to dispose of property forfeited from criminal offenses in a manner which will facilitate the administration of criminal justice and law enforcement in the province. Revenue represents the disposition of forfeited proceeds of crimes. The Solicitor General will determine expenses to be made from the account, however, under the terms of a protocol agreement, expenses from previous years' revenues can be made only with the approval of the Minister of Finance.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

Inmate Work Program

This account was created by the *Miscellaneous Statutes Amendment Act (No. 2), 1987*. The purpose of the account is to assist inmates in acquiring skills and to encourage them to develop good work habits.

Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs directly related to the production and sale of goods and services within the Inmate Work Program. Administration costs are funded through voted appropriations.

Financing Transaction

British Columbia Racing Commission *(Horse Racing Tax Act)*

Advances (disbursements) are provided to the British Columbia Racing Commission in respect of *Horse Racing Tax Act* taxes on wagering collected on the Commission's behalf by the Ministry of Finance. Administration costs for revenue collection are funded through the Ministry of Finance's voted appropriations, and corporate services and regulation of horse racing are provided by the Ministry of Public Safety and Solicitor General.

Ministry of Skills Development and Labour

Vote 40—Ministry Operations

This vote provides for ministry programs and activities including:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Skills Development and Labour, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) Program Management

This sub–vote provides for administration and executive direction for the ministry, including the Deputy Minister's office, and policy and legislative services. Government transfers are provided to agencies and other organizations for the promotion of good employment relationships.

(c) Skills Development and Workplace Programs

This sub–vote provides for direct operating costs for the overall direction, development and support of strategic plans for skills development, and labour market adjustment services in the province. This sub–vote also provides services promoting harmonious labour and employment relations including administration of the *Employment Standards Act,* and support services to the Labour Relations Board. Government transfers are provided to organizations and employers in support of skills development and labour market services, including Industrial Adjustment Services. Recoveries are received for the costs of client education.

(d) Industrial Relations

This sub–vote provides for the operation of the mediation, adjudication and registrar functions of the Labour Relations Board, an agency established under the *Labour Relations Code* to promote harmonious labour relations in British Columbia. This sub–vote also provides for the administration of the *Pension Standards Act,* and sections of the *Employment Standards Act.* Recoveries are received for ministry services.

(e) Workers' Compensation Review Board and Compensation Advisory Services

This sub–vote provides for the operations of the Workers' Compensation Review Board, an agency established under the *Workers' Compensation Act* to review decisions made by the Workers' Compensation Board, and for Compensation Advisory Services which provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. Costs associated with the Workers' Compensation Review Board and Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers' Compensation Act*, course fees, proceeds from the sale of manuals and disposal of assets, and other sources.

Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Skills Development and Labour by the Ministry of Education. Communications services are provided to the Ministry of Skills Development and Labour by the Public Affairs Bureau.

Statutory Account

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Sustainable Resource Management

Vote 41—Ministry Operations

This vote provides for leadership in sustainable economic development through strategic land use plans, integrated information systems and water and Crown land management, as well as support for cooperative relationships with First Nations. This vote also provides for executive direction, administrative services and operating programs of the ministry including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Sustainable Resource Management, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for executive direction of the ministry, including the salaries, benefits, allowances and operating expenditures for the Deputy Minister's Office. Communications services and advertising and publications are provides by the Public Affairs Bureau. This sub–vote also provides for policy development, coordination of legislation, service planning and program evaluation and consultation and support on program matters with First Nations including treaty and pre–treaty negotiations. It also provides finance, administrative, personnel, information systems, information and privacy, special and corporate program coordination and trust fund management for ministry operations and programs. Under agreement, corporate services are provides to the Ministry of Water, Land and Air Protection, the Environmental Assessment Office and the British Columbia Asset and Land Corporation. Government transfers are provides for sustainable resource use management, planning, information, and registry and title purposes. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(c) STRATEGIC LAND USE PLANNING

This sub–vote provides management and delivery of programs through regional and headquarter branches that support sustainable economic development of land, water and resources. The programs provide for evaluation, strategic planning and policy development with regards to sustainable resource use through coordination of corporate land use strategies, planning and projects including forest strategic resource planning, research and landscape use planning; geological and mineral resource and land use planning; agriculture, related resource planning activities to initiate, plan and coordinate province–wide land and water use policies; water management and use planning activities; fresh water and anadromous fisheries planning and regulation activities; and support and growth of tourism through provincial initiatives by participating in key land and resource planning activities. Government transfers are provided for activities concerned with sustainable resource use and land related activities and processes; to the Muskwa Kechika Trust Fund for the areas management related planning, research and administration; and to those who would not be able to participate in planning processes without financial assistance. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(d) INTEGRATED LAND AND RESOURCE INFORMATION

This sub–vote provides for the administration and delivery of programs that collect, record, manage and coordinate land, water and natural resource inventories and data including forest inventory; environment inventory; fisheries inventory, archaeological site inventory; tenures, rights and encumbrances applicable to natural resources of the province; registration of ownership of private land and other interests in land; and land surveys. This sub–vote also provides for the management and delivery of programs for land and resource client services, information and technology development and public/private partnerships. Government transfers are provided for activities concerned with land and resource information, resource registries and rights information and land and resource information systems. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(e) SUSTAINABLE LAND AND WATER MANAGEMENT

This sub–vote provides for Crown land management and appraisals, acquisitions and exchanges and land administration activities including Crown lands pricing and allocation, water pricing and allocations, administration of land tenures and water licences and regulations of water utilities. This sub–vote also manages appeals under the *Water and Utilities* Act. Government transfers are provided for activities concerned with sustainable resource use and management and to provide support for First Nations for policy support forums and resource inventory projects.

(f) ASSESSMENT SERVICES

This sub–vote provides for the operating costs of, including the fees and expenses of appointees to, the Property Assessment Review Panels and the Property Assessment Appeal Board. Recoveries are received from the British Columbia Assessment Authority.

Descriptions of Appropriations—Continued

Ministry of Sustainable Resource Management—Continued

Vote 42—Land Reserve Commission

This vote provides for operation of the Land Reserve Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises the municipalities and regional districts on the Agricultural Land Reserve and decides on applications for the addition of land to, and the exclusion of land from, the reserve and applications for subdivisions and non–farm uses within the reserve. A portion of fees for the application made under the *Agricultural Land Commission Act* and the *Soil Conservation Act* are paid out from this vote, as transfers, to local governments for services provided in the application process. This vote also provides for operation of the Forest Land Commission established by the *Forest Land Reserve Act*.

Special Account

Crown Land Special Account

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act, 1973*, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Appropriations and Control Act, 1982*.

Revenue sources (net of direct costs) include land sales, land exchanges, land tenures, interest income, sale of density allotments pursuant to community plans and fees. Expenses include: non–recoverable disbursements associated with program related costs such as reporting, clean–up and Crown land servicing; the sale or disposal of assets on Crown land; the write–down of uncollectible loans; and the write–down of land inventory values to the lower of cost or net realizable value. Government transfers are provided to other levels of government, organizations and individuals for the acquisition of lands for environmental, conservation, recreation or sustainable land use purposes.

Receipts represent repayment of outstanding loans and deposits made on pending sales. Disbursements reflect recoverable disbursements associated with the acquisition, servicing, development and disposition of inventoried Crown land and are administered by the BC Assets and Land Corporation and capital expenditures for the acquisition of park land, ecological reserves and critical fish and wildlife conservation projects.

Ministry of Transportation

Vote 43—Ministry Operations

This vote provides for administration, operation, and delivery of ministry programs including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Transportation, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for the office of the Deputy Minister and executive direction for the communications function and for the management services including financial, administrative, human resources, information systems, accountability, freedom of information and protection of privacy functions. Government transfers are provided to various organizations in support of transportation related activities. Recoveries are received from parties external to the ministry for administrative services and materials provided.

(c) HIGHWAY OPERATIONS

THIS SUB–VOTE PROVIDES FOR:

(i) *Maintenance, Asset Preservation and Traffic Operations*—provides for regional, district and headquarter services in support of ministry programs throughout the province including pavement marking; electrical maintenance; avalanche control; rock slope stabilization; traffic operations; development approvals and payments to road and bridge maintenance contractors for the maintenance of highways, roads, bridge structures and tunnels. This sub–sub–vote also includes, but is not limited to, road and bridge surfacing; bridge rehabilitation and replacement; seismic retrofit; safety improvements; electrical installations and infrastructure upgrades; and minor betterments. Government transfers are provided to various organizations in support of transportation related activities. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for works and services provided on their behalf.

(ii) *Ferries*—provides for the operation and maintenance of inland ferries and ferry landings, and rehabilitation and improvements to ferry vessels and landings. Government transfers are provided to various organizations in support of the inland ferry system. Recoveries are received from parties external to the ministry for works and services provided on their behalf.

(iii) *Coquihalla Toll Administration*—provides for the costs related to Coquihalla Toll collection.

Descriptions of Appropriations—Continued

Ministry of Transportation—Continued

(d) HIGHWAY IMPROVEMENT

This sub–vote provides for:

(i) *Transportation Policy and Legislation*—provides for transportation, highway and corporate policy and the development of legislation. Government transfers are provided to various organizations in support of transportation related activities.

(ii) *Planning, Engineering and Construction*—provides for highway planning; capital program development and monitoring; highway corridor investment strategies; quality management; access management; the direction and management of projects; engineering, design, survey, construction, reconstruction, property acquisition and expropriation for provincial highways, roads, bridges, and tunnels. Government transfers are provided to various organizations in support of transportation related activities. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for works and services provided on their behalf.

(iii) *Partnerships*—provides for the development and monitoring of public–private partnerships and land base management. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for works and services provided on their behalf.

(e) GRANT TO THE BC TRANSPORTATION FINANCING AUTHORITY

This sub–vote provides for a government transfer towards the financing costs related to capital road improvements undertaken by the corporation under the *Build BC Act*.

(f) MOTOR VEHICLE REGULATION

This sub–vote provides for:

(i) *OFFICE OF THE SUPERINTENDENT OF MOTOR VEHICLES*— provides for the Office of the Superintendent of Motor Vehicles which administers sections of the *Motor Vehicle Act* relating to dangerous drivers and the fitness of drivers; conducts appeals of administrative driving prohibitions and vehicle impoundments; and conducts hearings and reviews of Insurance Corporation of British Columbia decisions respecting driver licence sanctions, driver training and driver trainer licences, vehicle inspection facility and inspector licences, and licensing sanctions affecting motor carriers regulated under the National Safety Code. This sub–sub–vote also provides for certain activities in support of the government traffic safety initiatives. Recoveries are received from the Insurance Corporation of British Columbia and other parties external to the ministry for services provided on their behalf.

(ii) *MOTOR CARRIER COMMISSION*— provides for an independent body which regulates the province's commercial passenger industry (buses and taxis) pursuant to the *Motor Carrier Act*. The Commission, by delegation pursuant to the *Motor Vehicle Transport Act (Canada)* also issues licences for the inter–provincial and international road transport of passengers. Recoveries of costs are received from some participants in proceedings before the Commission.

Vote 44—Public Transit

This vote provides for the annual provincial government transfers towards costs incurred for providing public passenger and transportation services.

(a) BRITISH COLUMBIA TRANSIT

This sub–vote provides for the annual provincial government transfers towards costs incurred for providing public passenger and transportation services, including transportation services for the disabled, in various communities throughout the province including; operating transfers, debt servicing, and amortization of prepaid capital advances.

(b) RAPID TRANSIT PROJECT 2000

This sub–vote provides for the annual provincial government transfers towards costs incurred by Rapid Transit Project 2000, including: operating transfers, debt servicing, and amortization of prepaid capital advances.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the Financial Administration Act (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Motor Vehicle Impoundment Refunds

This account was established under the authority of the *Motor Vehicle Act* (R.S.B.C. 1996, chap. 318, sec. 104.8) to provide for the reimbursement of impoundment fees by the Superintendent of Motor Vehicles. Towing/storage fees are paid to impound lot operators on behalf of people who have had their vehicles improperly impounded pursuant to section 104 of the *Motor Vehicle Act*.

Ministry of Transportation—Continued

Financing Transactions

Prepaid Capital Advances (British Columbia Transit)

Disbursements are provided for approved capital expenditures for selected public passenger transit services in communities around the province.

Prepaid Capital Advances (Rapid Transit Project 2000)

Disbursements are provided for approved rapid transit capital expenditures in the Lower Mainland, and for capitalized borrowing costs relating to Rapid Transit Project 2000 debt.

Ministry of Water, Land and Air Protection

Vote 45—Ministry Operations

This vote provides for environmental stewardship, protection, recreation, conservation, and technology programs including support for cooperative relationships with First Nations. This vote also provides for management and corporate support services and functions related to these programs and initiatives including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Water, Land and Air Protection, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for executive direction and the administrative support to program areas. Communications and public affairs are provided under an agreement with the Public Affairs Bureau of the Office of the Premier. Under an agreement, the Ministry of Sustainable Resource Management provides corporate support services including finance, administration, human resources, information systems, information and privacy, records management, special and corporate program coordination, consultation and support on program matters with First Nations, trust fund management for ministry operations and programs, and *Forest Information Act* coordination. Government transfers are provided for activities concerned with protection and management of the environment, and provincial parks and ecological reserves.

(c) ENVIRONMENTAL OPERATIONS

This sub–vote provides for the stewardship and protection of the environment, the promotion of outdoor recreational activities, provincial inspections, enforcement and innovation of business delivery models.

(i) *Environmental Stewardship and Biodiveristy*— provides for the protection, maintenance, restoration and rehabilitation of the diversity of British Columbia's terrestrial and aquatic ecosystems, landscapes, native plants and fish and wildlife populations, through regional offices and headquarter branches for programs including management, protection, conservation, rehabilitation and regulation of fresh water and anadromous fisheries; managing, protecting, rehabilitation and enhancing wildlife and its habitat while balancing ecological, cultural and recreational interests; and sustaining the diversity and integrity of ecosystems through habitat protection and the management of special areas including provincial parks. This sub–vote also provides for diverse outdoor recreational opportunities including the provincial park system; and maintenance of the provincial system of campsites; and hunting and angling recreation. Government transfers are provided for activities concerned with access, protection and management of the environment. Funds generated from parks producing net revenue are used to partially fund the operating costs of the parks system. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(ii) *Environmental Protection*— provides for clean, healthy and safe water, land and air for all living things through programs delivered from regional offices and headquarter branches including surface and ground water management; the administration and delivery of the Sustainable Environment Fund programs to develop and implement environmental management systems within the municipal, industrial and small business sectors to prevent pollution and remediate sites where pollution is occurring; maintain comprehensive air quality assessment, protection and improvement activities; water qualify development for non–point source pollution, ambient criteria, and remediation plans and assessments; and manage environmental laboratory activities and standards. This sub–vote also provides for reducing risks of harm to the environment and to people and property from natural and induced events through regulation of dykes; human/wildlife conflicts; and the enforcement of environmental protection and resource management legislation to deter violations that harm the environment and resources. Government transfers are provided for activities concerned with access, protection and management of the environment. Costs related to the Sustainable Environment Fund are recovered from the Fund's Special Account. Some program costs are recovered for services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

Descriptions of Appropriations—Continued

Ministry of Water, Land and Air Protection—Continued

(iii) *Planning, Innovation and Enforcement*—provides for corporate business innovation through programs delivered from regional offices and headquarter branches including strategic planning, business review and information systems coordination and planning, corporate policy development, coordination of legislation and intergovernmental relations, program evaluation, economic and regulatory impact analysis; the management and delivery of programs that report on public information on the state of environment and environmental trends and improve the qualify of life of all British Columbians by promoting opportunities and activities that support environmental excellence through the development of policies, strategies and plans; and provincial enforcement, inspection and special investigation through programs delivered from regional offices and headquarter branches. Government transfers are provided for activities concerned with access, protection and management of the environment. Costs are recovered for services or from revenues from the within the ministry, other ministries, other levels of government, organizations and individuals.

(d) Britannia Mine Site Remediation

This sub–vote provides for the provincial costs of an indemnity provided to the prior owners of the Britannia Mine. The 2001/02 costs released the prior owners from all liabilities related to the site and was net of payments from the previous owners.

Statutory Account

Environment Management Act

This account was established under the authority of the *Environment Management Act* (R.S.B.C. 1996, chap. 118, sec. 6 (1)). This Act allows the minister responsible the authority to make an expenditure to enable an immediate response to an environmental disaster.

Special Account

Sustainable Environment Fund

This account was created by the *Sustainable Environment Fund Act, 1990*, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Waste Management Act*, *Pesticide Control Act*, the *Environment Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licences, and contributions from the federal government and other organizations and individuals.

Expenses represent a transfer from the Ministry Operations Vote of the Ministry of Water, Land and Air Protection for administration; the development of policies, legislation and regulations, standards and criteria for discharges and emissions; monitoring and understanding the receiving environment; education, and encouragement of activities to prevent pollution; waste reduction; laboratory services; air and water quality; the clean–up of contaminated sites; special waste management; soil and water remediation projects; and government transfers to local governments, other organizations and individuals to assist in waste management, clean–up of contaminated sites and to support various environmental protection initiatives.

No financing transactions are provided for under this account.

Vote 46—Management of Public Funds and Debt

This vote provides for the cost of managing public funds and debt, and includes the following:

(a) Cost of Borrowing for Government Operating and Capital Financing Purposes

This sub–vote provides for the cost of interest on the direct debt of the province incurred or assumed for government operating purposes and for education, health facility and public transit capital financing purposes as follows:

(i) *Government Operating Purposes*—provides for interest costs on direct debt incurred or assumed for operating purposes, and for associated costs and fees charged for the borrowing and management of government funds and debt instruments. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments and prefunding operations are offset against the related interest expenditure. Costs associated with the student loans program are recovered from the debt servicing appropriation in the Ministry of Advanced Education.

(ii) *Schools Capital Financing*—provides for interest costs and associated costs and fees for approved capital construction projects, and bus and equipment purchases. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments are offset against the related interest expenditure. The remaining costs are recovered from the debt servicing appropriation in the Ministry of Education.

(iii) *Post–Secondary Institutions Capital Financing*—provides for interest costs and associated costs and fees for approved capital costs of new buildings, renovations and improvements to universities, colleges, institutes and agencies. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments are offset against the related interest expenditure. The remaining costs are recovered from the debt servicing appropriation in the Ministry of Advanced Education.

Descriptions of Appropriations—Continued

Management of Public Funds and Debt—Continued

(iv) *Health Facilities Capital Financing*—provides for interest costs and associated costs and fees for approved capital costs of health facility projects. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments are offset against the related interest expenditure. The remaining costs are recovered from the debt servicing appropriation in the Ministry of Health Services.

(v) *Public Transit Capital Financing*—provides for interest costs and associated costs and fees for debt related to capital expenditures for selected public passenger transit services in communities around the province. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments are offset against the related interest expenditure. The remaining costs are recovered from the Public Transit vote appropriation in the Ministry of Transportation.

(vi) *SkyTrain Extension Capital Financing*—provides for interest costs and associated costs and fees for debt related to rapid transit capital expenditures in the Lower Mainland. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure. The remaining costs are capitalized as interest during construction and are recovered from the Prepaid Capital Advances (Rapid Transit Project 2000) financing transaction in the Ministry of Transportation.

(b) Cost of Borrowing for Relending to Government Bodies

This sub–vote provides for the cost of interest on borrowings under the fiscal agency program, and all associated costs. These costs are fully recovered from government bodies. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

(c) Cost of Financial Agreements Entered into on Behalf of Government Bodies

This sub–vote provides for the cost of financial agreements entered into by the government on behalf of government bodies and all associated costs. These agreements are in relation to borrowings of the government bodies that do not involve the provincial government, and to commodity derivatives. These costs are fully recovered from government bodies. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

(d) Provincial Treasury Revenue Program

This sub–vote provides for costs associated with special revenue programs. The programs are structured so that interest (and other earnings) on program assets exceed interest (and other payments) on program liabilities. Any profit or loss is transferred to the Provincial Treasury Revenue Special Account. Recoveries may be made from investment earnings of the Consolidated Revenue Fund. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

(e) Cost of Unallocated Borrowing Under the Warehouse Program

This sub–vote provides for the costs associated with debt issued in advance of requirements. At the time of borrowing, the debt has not been allocated to the province or any government body. The program is structured so that interest (and other earnings) on program assets offsets interest (and other payments) on program liabilities. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure. There is no profit or loss associated with the program.

BC Family Bonus

Vote 47—BC Family Bonus

This vote provides funding for payments to low income families with children. Recoveries are received from the federal government for the payment of Family Bonus to aboriginal families on reserves. A payment is made to Canada Customs and Revenue Agency for program administration.

Government Restructuring (All Ministries)

Vote 48—Government Restructuring (All Ministries) (Minister of Finance)

This vote provides funding for costs associated with Voluntary Departure and Early Retirement Incentive programs, employee termination benefits and related severance costs, facility closure costs, costs to consolidate and relocate operations and other costs associated with the government's approved plan for restructuring.

Other Appropriations

Vote 49—Contingencies (All Ministries) and New Programs (Minister of Finance)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. *Ex-gratia* payments are also provided for in this vote. In addition, this vote provides for funding of new government programs.

Vote 50—Commissions on Collection of Public Funds and Allowances for Doubtful Revenue Accounts (Minister of Advanced Education; Minister of Agriculture, Food and Fisheries; Minister of Attorney General; Minister of Community, Aboriginal and Women's Services; Minister of Competition, Science and Enterprise; Minister of Finance; Minister of Health Services; Minister of Human Resources; Minister of Provincial Revenue; Ministry of Public Safety and Solicitor General; Minister of Sustainable Resource Management; Minister of Transportation; and Minister of Water, Land and Air Protection)

This vote provides for the recognition of commissions paid for the collection of public funds and for allowances for doubtful collection of revenue accounts, and includes the following:

(a) Commissions on Collection of Public Funds

This sub-vote provides for the recognition of payments to or amounts withheld by parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This sub-vote also provides for collection costs incurred by the Loans Administration Branch, Ministry of Provincial Revenue, and includes amounts related to the collection of:

(i) *Ministry of Advanced Education*—student loans and other government accounts;
(ii) *Ministry of Agriculture, Food and Fisheries*—livestock fees and other government accounts;
(iii) *Ministry of Attorney General*—court fines and penalties and other government accounts;
(iv) *Ministry of Community, Aboriginal and Women's Services*—administration of gas and electrical safety fees, and other government accounts;
(v) *Ministry of Competition, Science and Enterprise*—student venture loans and other government accounts;
(vi) *Ministry of Finance*—registry fees, provincial treasury operations fees and other government accounts;
(vii) *Ministry of Health Services*—Medical Services Plan premiums, insurance claims receipts, ambulance service, Vital Statistics Agency fees and other government accounts;
(viii) *Ministry of Human Resources*—BC Benefits overpayments and other government accounts;
(ix) *Ministry of Provincial Revenue*—personal and corporate income tax, social service tax, fuel tax, tobacco tax, timber and other resource based fees and other government accounts;
(x) *Ministry of Public Safety and Solicitor General*—other fees and licenses;
(xi) *Ministry of Sustainable Resource Management*—collection of water and land resources fees, licenses and other government accounts;
(xii) *Ministry of Transportation*—administration of motor vehicle licenses and permits, motor vehicle violation fines, air care emissions testing and other government accounts; and
(xiii) *Ministry of Water, Land and Air Protection*—fishing and hunting licence fees and other government accounts.

(b) Allowance for Doubtful Accounts

This sub-vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. Allowances are provided for the following revenue accounts:

(i) *Ministry of Agriculture, Food and Fisheries*—veterinarian and plant laboratory fees and other government accounts;
(ii) *Ministry of Attorney General*—government imposed fines amounts due under various cost-sharing agreements and other government accounts;
(iii) *Ministry of Community, Aboriginal and Women's Services*—gas and electrical safety fees and other government accounts;
(iv) *Ministry of Finance*—outstanding registry fees and other government accounts;
(v) *Ministry of Health Services*—Medical Services Plan premiums, ambulance service fees, Vital Statistics Agency fees and other government accounts;
(vi) *Ministry of Human Resources*—BC Benefits overpayments and other government accounts;
(vii) *Ministry of Provincial Revenue*—personal and corporate income tax, social service tax, fuel tax, tobacco tax, outstanding stumpage billing for timber harvested under various licenses, other resource based outstanding fees/receipts and other government accounts;
(viii) *Ministry of Public Safety and Solicitor General*—outstanding other fees and licenses;
(ix) *Ministry of Sustainable Resource Management*—outstanding water and land resources fees and rentals and other government accounts;
(x) *Ministry of Transportation*—motor vehicle violation fines, motor vehicle licenses and other government accounts; and
(xi) *Ministry of Water, Land and Air Protection*—hunting and fishing licences, waste management fees and other government accounts.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

(c) RECOVERIES

This sub–vote provides for recoveries that represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations, and allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

Vote 51—Environmental Assessment Office (Minister of Sustainable Resource Management)

This vote provides for the overall administration of a neutral and publicly open process for the assessment of the environmental, economic, social, cultural, heritage and health effects of major project proposals in British Columbia. In addition, the Environmental Assessment Office provides the facilitation, coordination and resources for reviews and other forms of enhanced public consultation that are considered special, or unique projects. Government transfers are made to participants in project assessments who would be unable to participate without financial assistance.

Vote 52—Environmental Boards and Forest Appeals Commission (Minister of Sustainable Resource Management; Minister of Water, Land and Air Protection; Minister of Forests)

This vote provides for:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub–vote provides for administrative and support services for the Environmental Boards and the Forest Appeals Commission. Administrative costs for some appeals are recovered from the Ministry of Health Services.

(b) ENVIRONMENTAL APPEAL BOARD

This sub–vote provides for operation of the Environmental Appeal Board, which hears appeals to decisions made under environmental legislation. Costs related to some appeals are recovered from the Ministry of Health Services.

(c) ENVIRONMENTAL ASSESSMENT BOARD

This sub–vote provides for independent public hearings on project proposals under the *Environmental Assessment Act*, for reviews of matters referred by the Minister of Sustainable Resource Management and for reviews of activities under other enactments. Government transfers are provided to participants in public hearings who would be unable to participate without financial assistance.

(d) FOREST APPEALS COMMISSION

This sub–vote provides for operation of the Forest Appeals Commission in meeting the requirements of Part 9 of the *Forest Practices Code of British Columbia Act*, including hearing appeals under the Act, evaluating how the Act, regulations and standards are functioning; and recommending amendments. This sub–vote further provides for the hearing of appeals by the Forest Appeals Commission under Part 12 of the *Forest Act* and section 41 of the *Range Act*.

Vote 53—Forest Practices Board (Minister of Forests)

This vote provides for the operation of the Forest Practices Board in meeting the requirements of Part 8 of the *Forest Practices Code of British Columbia Act*, including independent audits and special investigations of forest practices, investigations of public complaints, and reviews of administrative decisions. This vote also provides for the operations of the Board relative to independent audits and investigations of public complaints on Nisga'a lands during the five–year transitional period.

Vote 54—Public Sector Employers' Council (Minister of Finance)

This vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act, 1993*, and includes salaries and remuneration of the secretariat staff and related expenses. The council sets and coordinates strategic directions in human resource management and labour relations, and advises government with respect to labour relations, pension and benefit issues in the public sector. Costs are partially recovered from pension boards and Crown corporations for staff service provided to these organizations.

Vote 55—Seismic Mitigation (Minister of Finance)

This vote provides for government transfers for approved seismic mitigation projects in existing buildings funded by the provincial government. Transfers are made to participating agencies including school districts, health authorities, universities, colleges, institutes, the British Columbia Buildings Corporation, and the British Columbia Housing Management Commission.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

Special Accounts

Insurance and Risk Management

This account was established by the *Financial Administration Amendment Act, 1989*, and provides insurance and/or risk management services to government bodies, ministries, public authorities, and classes of persons and public authorities designated by regulation. The account is administered by the Ministry of Management Services.

Revenue and recoveries represent amounts paid into the account by or in respect of participants under agreements, and earnings of the account. Expenses represent the cost of services provided to or on behalf of participants, amounts required to be paid under regulation or amounts appropriated for that purpose. Revenues are received from government entities not included in the Consolidated Revenue Fund. Expenses are for administrative costs associated with risk management services, and costs related to agreements or arrangements for risk management services, purchases of insurance, and/or self–insurance services provided to government bodies, ministries, public authorities, persons, hospitals, health authorities, schools, colleges, and universities, and for investigation and settlement of claims. Recoveries are received from government entities included in the Consolidated Revenue Fund, and are netted against expenses.

Unclaimed Property

This account was created by the *Unclaimed Property Act, 1999*. The purpose of the legislation is to reunite owners with their unclaimed property held by government and others. Revenues represent unclaimed money deposits, and any unclaimed property remitted to government by holders under section 12 of the *Unclaimed Property Act*, and related fees. Expenses from the account represent claims paid out to owners, and all costs associated with the administration of the Act and regulations.

Purchasing Commission Working Capital Account

This account was established by authority of the *Purchasing Commission Act*. The account is administered by the Ministry of Management Services. The account provides the Purchasing Commission with working capital to finance the acquisition of capital assets for use by special offices and ministries. All expenditures are recoverable from ministries and special offices over the life of the capital assets.

Revenue is received from the disposal of government assets.

PROVINCE OF BRITISH COLUMBIA

Statement of Staff Utilization
for the Fiscal Year Ended March 31, 2003
(Unaudited)

	Estimated	Actual	Under (Over)
Legislation	230	322	(92)
Officers of the Legislature	255	189	66
Office of the Premier	367	306	61
Advanced Education	278	257	21
Agriculture, Food and Fisheries	360	312	48
Attorney General	3,635	3,532	103
Children and Family Development	4,907	4,542	365
Community, Aboriginal and Women's Services	1,107	1,046	61
Competition, Science and Enterprise	202	188	14
Education	353	315	38
Energy and Mines	243	216	27
Finance	559	492	67
Forests	3,569	3,460	109
Health Planning	135	129	6
Health Services	2,789	2,663	126
Human Resources	2,799	2,637	162
Management Services	1,336	1,487	(151)
Provincial Revenue	908	818	90
Public Safety and Solicitor General	2,758	2,514	244
Skills Development and Labour	476	402	74
Sustainable Resource Management	1,385	1,142	243
Transportation	1,695	1,542	153
Water, Land and Air Protection	1,138	1,126	12
Other Appropriations	124	114	10
	31,608	**29,751**	**1,857**

Staff utilization is the full time equivalent of the number of persons employed in the fiscal year whose salaries are paid directly by the Consolidated Revenue Fund.

Consolidated Revenue Fund
Schedule of Restructuring Exit and Other Restructuring Costs Allocated by Ministry
for the Fiscal Year Ended March 31, 2003
(In Thousands—Unaudited)

	Restructuring Exit Expense					Other Restructuring Expense							
	Salaries and Benefits	Operating Costs	Govern-ment Transfers	Other Expenses	Total Restruct-uring Exit Expense	Salaries and Benefits	Operating Costs	Govern-ment Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total Other Restruct-uring Expense	Total
	$	$	$	$	$	$	$	$	$	$	$	$	$
Legislation					0							0	0
Officers of the Legislature	463	68			531	21	149					170	701
Office of the Premier	270				270		17					17	287
Advanced Education	820	707			1,527	202						202	1,729
Agriculture, Food and Fisheries	825	1,072			1,897	47	51					98	1,995
Attorney General	4,302	30			4,332	299	1,603					1,902	6,234
Children and Family Development	7,792	818	766	3,326	12,702	105	1,090	33				1,228	13,930
Community, Aboriginal and Women's Services	1,660	2,508			4,168		1,970					1,970	6,138
Competition, Science and Enterprise	574	87			661	16	137					153	814
Education	677				677							0	677
Energy and Mines	520				520	86	74					160	680
Finance	414				414	75	355		78			508	922
Forests	12,251	5,618			17,869	435	559					994	18,863
Health Planning	313				313	98						98	411
Health Services					0							0	0
Human Resources	3,500	403			3,903	214	502					716	4,619
Management Services	2,576	10			2,586		5,672		(175)	6	23	5,526	8,112
Provincial Revenue	713				713		10					10	723
Public Safety and Solicitor General	3,891	46,343			50,234	164	5,631					5,795	56,029
Skills Development and Labour	656	4			660	194	293					487	1,147
Sustainable Resource Management	3,832	1,682			5,514	133	241					374	5,888
Transportation	5,722	11,613			17,335	1,945	1,191					3,136	20,471
Water, Land and Air Protection	2,323	14,816	1,733		18,872		268					268	19,140
Other Appropriations	68	402			470							0	470
Cross Government[1]	29,908	8,758			38,666	1,259	1,963					3,222	41,888
Expensed from Other Appropriations, Vote 48 Government Restructuring	84,070	94,939	2,499	3,326	184,834	5,293	21,776	33	(97)	6	23	27,034	211,868
Expensed from Health Services, Vote 31 Ministry Operations	2,195	190			2,385	423	2,063					2,486	4,871
Expensed from Ministry of Sustainable Resource Management, Vote 41, Ministry Operations		1,051			1,051							0	1,051
Expensed from Ministry of Water, Land and Air Protection, Vote 45, Ministry Operations					0	851	255					1,106	1,106
	86,265	96,180	2,499	3,326	188,270	6,567	24,094	33	(97)	6	23	30,626	218,896

[1]Cross Government costs which can not be attributable to any specific ministry.

This schedule shows the restructuring exit and other restructuring expense allocated to the special offices, ministries and other appropriations to which they relate and the appropriations which funded the expense.

The restructuring exit expenses are non-recurring incremental expenses that provide no future benefit to the province, and are a direct result of the government restructuring plan. They are segregated according to Generally Accepted Accounting Principles (GAAP). Other restructuring expenses are included on this schedule for information purposes, however, these are considered part of normal operating expenses for inclusion on the operating statement.

Other restructuring expense includes changes to continuing operations, such as combining offices, relocating staff and retraining staff who will remain. The restructuring exit expense includes expenses of terminating operations, such as voluntary and involuntary staff exit costs, early retirement payments, closing costs of a facility, and cost of lease cancellations.

Consolidated Revenue Fund
Schedule of Restructuring Exit and Other Restructuring Costs Allocated by Ministry
for the Fiscal Year Ended March 31, 2003
(In Thousands—Unaudited)

	Restructuring Exit Expense					Other Restructuring Expense							
	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Total Restructuring Exit Expense	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total Other Restructuring Expense	Total
	$	$	$	$	$	$	$	$	$	$	$	$	$
Legislation					0							0	0
Officers of the Legislature	463	68			531	21	149					170	701
Office of the Premier	270				270		17					17	287
Advanced Education	820	707			1,527	202						202	1,729
Agriculture, Food and Fisheries	825	1,072			1,897	47	51					98	1,995
Attorney General	4,302	30			4,332	299	1,603					1,902	6,234
Children and Family Development	7,792	818	766	3,326	12,702	105	1,090	33				1,228	13,930
Community, Aboriginal and Women's Services	1,660	2,508			4,168		1,970					1,970	6,138
Competition, Science and Enterprise	574	87			661	16	137					153	814
Education	677				677							0	677
Energy and Mines	520				520	86	74					160	680
Finance	414				414	75	355		78			508	922
Forests	12,251	5,618			17,869	435	559					994	18,863
Health Planning	313				313	98						98	411
Health Services					0							0	0
Human Resources	3,500	403			3,903	214	502					716	4,619
Management Services	2,576	10			2,586		5,672		(175)	6	23	5,526	8,112
Provincial Revenue	713				713		10					10	723
Public Safety and Solicitor General	3,891	46,343			50,234	164	5,631					5,795	56,029
Skills Development and Labour	656	4			660	194	293					487	1,147
Sustainable Resource Management	3,832	1,682			5,514	133	241					374	5,888
Transportation	5,722	11,613			17,335	1,945	1,191					3,136	20,471
Water, Land and Air Protection	2,323	14,816	1,733		18,872		268					268	19,140
Other Appropriations	68	402			470							0	470
Cross Government[1]	29,908	8,758			38,666	1,259	1,963					3,222	41,888
Expensed from Other Appropriations, Vote 48 Government Restructuring	**84,070**	**94,939**	**2,499**	**3,326**	184,834	**5,293**	**21,776**	**33**	**(97)**	**6**	**23**	27,034	**211,868**
Expensed from Health Services, Vote 31 Ministry Operations	2,195	190			2,385	423	2,063					2,486	4,871
Expensed from Ministry of Sustainable Resource Management, Vote 41, Ministry Operations		1,051			1,051							0	1,051
Expensed from Ministry of Water, Land and Air Protection, Vote 45, Ministry Operations					0	851	255					1,106	1,106
	86,265	**96,180**	**2,499**	**3,326**	188,270	**6,567**	**24,094**	**33**	**(97)**	**6**	**23**	30,626	**218,896**

[1]Cross Government costs which can not be attributable to any specific ministry.

This schedule shows the restructuring exit and other restructuring expense allocated to the special offices, ministries and other appropriations to which they relate and the appropriations which funded the expense.

The restructuring exit expenses are non-recurring incremental expenses that provide no future benefit to the province, and are a direct result of the government restructuring plan. They are segregated according to Generally Accepted Accounting Principles (GAAP). Other restructuring expenses are included on this schedule for information purposes; however, these are considered part of normal operating expenses for inclusion on the operating statement.

Other restructuring expense includes changes to continuing operations, such as combining offices, relocating staff and retraining staff who will remain. The restructuring exit expense includes expenses of terminating operations, such as voluntary and involuntary staff exit costs, early retirement payments, closing costs of a facility, and cost of lease cancellations.

Schedule of Prepaid Capital Advances by Ministry
for the Fiscal Year Ended March 31, 2003
(In Thousands—Unaudited)

	Total Appropriations			
	Estimated	Other Authorizations	Total	Actual Disbursements
Prepaid Capital Advances	$	$	$	$
Advanced Education	200,350		200,350	104,986
Education	265,800		265,800	261,979
Health Services	272,900		272,900	116,721
Transportation				
British Columbia Transit	12,170		12,170	12,170
Rapid Transit Project 2000	142,900		142,900	59,184
	894,120	**0**	**894,120**	**555,040**

Schedule of Other Financing Transactions by Ministry
for the Fiscal Year Ended March 31, 2003
(In Thousands–Unaudited)

	Total Appropriations				
	Estimated Disburse-ments	Other Authoriz-ations	Total Appropr-iations	Actual Disburse-ments	Net Under (Over)
Loan, Investment and Other Requirements	$	$	$	$	$
Advanced Education					
British Columbia Student Loan Program	148,394		148,394	120,346	28,048
Agriculture, Food and Fisheries					
Crop Insurance Stabilization	3,000		3,000		3,000
Attorney General					
Interest on Trusts and Deposits	925		925	498	427
Treaty Settlement and Implementation Costs	2,972		2,972	1,452	1,520
Energy and Mines					
Columbia Basin Accord	50,000		50,000	50,000	0
Forests					
Small Business Forest Enterprise Program (Special Account)	6,880	10,431	17,311	17,311	0
Provincial Revenue					
International Fuel Tax Agreement (Motor Fuel Tax Act)	3,800	628	4,428	4,428	0
Land Tax Deferment Act	18,600	236	18,836	18,836	0
Provincial Home Acquisition (Special Account)	40		40		40
Sustainable Resource Management					
Crown Land Special Account	1,000		1,000	36	964
	235,611	**11,295**	**246,906**	**212,907**	**33,999**
Revenue Collected for, and Transferred to, Other Entities					
Energy and Mines					
Oil and Gas Commission Act	17,800	2,799	20,599	20,599	0
Provincial Revenue					
British Columbia Ferry Corporation Act (Motor Fuel Tax)	73,900	756	74,656	74,656	0
British Columbia Transit Act (Motor Fuel Tax)	7,450	309	7,759	7,759	0
Build BC Act (Motor Fuel and Social Service Taxes)	203,200	19,020	222,220	222,220	0
Greater Vancouver Transportation Authority Act (Motor Fuel and Social Services Taxes)	241,900	7,742	249,642	249,642	0
Rural Area Property Taxes	182,000		182,000	174,395	7,605
Tobacco Tax Amendment Act	1,500	489	1,989	1,989	0
Tourism British Columbia (Hotel Room Tax Act)	23,450	1,449	24,899	24,899	0
Public Safety and Solicitor General					
British Columbia Racing Commission	13,800	262	14,062	14,062	0
	765,000	**32,826**	**797,826**	**790,221**	**7,605**

Schedule of Capital Financing Transactions by Classification
for the Fiscal Year Ended March 31, 2003
(In Thousands—Unaudited)

Special Offices and Ministries	Total Appropriations[1]	Actual Capital Expenses by Classification: Land and Land Improvements	Buildings	Specialized Equipment	Office Furniture and Equipment	Vehicles	Information Systems	Tenant Improvements	Roads, Bridges and Ferries	Recoveries and Other	Total Expenses
	$	$	$	$	$	$	$	$	$	$	$
Legislation	451				186		219				405
Officers of the Legislature	2,859				161		1,033				1,194
Office of the Premier	949				14		465				479
Advanced Education	2,685				12		1,231				1,243
Agriculture, Food and Fisheries	1,432			137	49		656				842
Attorney General	25,977			1,065	323	729	11,930	8,648			22,695
Children and Family Development	18,042			95	110	315	3,706	896			5,122
Community, Aboriginal and Women's Services	9,575			27	77		2,755				2,859
Competition, Science and Enterprise	1,105			1	10		614				625
Education	3,976						3,267				3,267
Energy and Mines	1,002				26		134				160
Finance	9,689				103		5,464				5,567
Forests	19,120		706	2,660	97	2,194	9,600	1,135			16,392
Health Services	23,890			677	35	6,701	13,199				20,612
Human Resources	23,555				1,395	26	3,428				4,849
Management Services	28,317			1,231	487	49	18,963	398		(10)	21,118
Provincial Revenue	11,000				41		7,122				7,163
Public Safety and Solicitor General	7,446			167	86	176	5,381	445			6,255
Skills Development and Labour	1,530				162		545	462			1,169
Sustainable Resource Management	47,594	39,058	48	36	41	445	3,053				42,681
Transportation	8,750		348	2,029	55		3,868				6,300
Water, Land and Air Protection	18,800	6,230	762	2,107	42	595	574				10,310
Government Restructuring (All Ministries)	35,000				158			1,117			1,275
Other Appropriations											
Contingencies (All Ministries) and New Programs	20,000										0
Environmental Assessment Office	112						112				112
Environmental Boards and Forest Appeals Commission	85						36				36
Forest Practices Board	125						111				111
Public Sector Employer's Council	15						12				12
Insurance and Risk Management	1,000			3		134	274				411
Unclaimed Property	145										0
	324,226	**45,288**	**1,864**	**10,235**	**3,670**	**11,364**	**97,752**	**13,101**	**0**	**(10)**	**183,264**

[1]The total appropriation amount presented includes the original estimate and statutory authorization.

Statutory Spending Authorities for Disbursements
as at March 31, 2003
(In Thousands—Unaudited)

	Chapter	Section	Purpose	Amounts Accessed 2002/03	Amounts Accessed 2001/02
Special Accounts				$	$
BC–Alcan Northern Development Fund Act	chap. 3	sec. 5	Northern Development Fund		3,511
Build BC Act	chap. 40	sec. 8	Build BC		
Correction Act	chap. 74	sec. 17(3)	Inmate Work Program	1,198	1,548
Financial Administration Act	chap. 138	sec. 30(5)	Insurance and Risk Management		13,788
Financial Administration Act	chap. 138	sec. 48(3)	Provincial Treasury Operations		
Financial Administration Act	chap. 138	sec. 49(3)	Provincial Treasury Revenue		
Forest Act	chap. 157	sec. 109	Small Business Forest Enterprise Account	154,653	130,333
Grazing Enhancement Special Account Act	chap. 175	sec. 3(2)	Grazing Enhancement Fund		2,464
Health Special Account Act	chap. 185	sec. 3	Health Special Account	144,595	144,500
Home Conversion and Leasehold Loan Act	chap. 192	sec. 17(1)	Provincial Home Acquisition	16	12
Home Purchase Assistance Act	chap. 195	sec. 17(1)	Provincial Home Acquisition		
Industrial Development Incentive Act	chap. 221	sec. 1	Small Business Incentive Program		
Industrial Development Incentive Act	chap. 221	sec. 2	Industrial Incentive Fund		399
Industry Training and Apprenticeship Act	chap. 50	sec. 8(3)	Industry Training and Apprenticeship Programs	77,371	82,452
Insurance for Crops Act	chap. 229	sec. 3	Crop Insurance Stabilization		
Livestock Protection Act	chap. 273	sec. 14	Livestock Protection	6	10
Medical and Health Care Services Special Account Act	chap. 284	sec. 4	Medical and Health Care Services		12,785
Ministry of Lands, Parks and Housing Act	chap. 307	sec. 7(2)	Crown Land	22,506	6,849
Public Guardian and Trustee Act	chap. 390	sec. 21(2)	Public Guardian and Trustee of British Columbia	18,304	18,738
Purchasing Commission Act	chap. 392	sec. 21(3)	Purchasing Commission Working Capital Account		
Science and Technology Fund Act	chap. 414	sec. 4	Science and Technology Fund		16,119
South Moresby Implementation Account Act	chap. 435	sec. 4	South Moresby Implementation—Forest Replacement and Forestry Compensation	5	
Special Accounts Appropriation and Control Act	chap. 436	sec. 4	First Citizens' Fund	3,259	2,794
Special Accounts Appropriation and Control Act	chap. 436	sec. 5	Forest Stand Management Fund	2,059	2,224
Special Accounts Appropriation and Control Act	chap. 436	sec. 7	Forfeited Crime Proceeds Fund	6,176	3,764
Special Accounts Appropriation and Control Act	chap. 436	sec. 6	Habitat Conservation Fund		
Special Accounts Appropriation and Control Act	chap. 436	sec. 8	Physical Fitness and Amateur Sports Fund	1,726	1,550
Special Accounts Appropriation and Control Act	chap. 436	sec. 9	Olympic Arts Fund	280	
Sustainable Environment Fund Act	chap. 445	sec. 5	Sustainable Environment Fund	31,345	31,345
Unclaimed Property Act	chap. 48	sec. 7(4)	Unclaimed Property	7,499	1,139
University Endowment Land Act	chap. 469	sec. 18(1)	University Endowment Lands Administration	3,406	4,142
Vancouver Island Natural Gas Pipeline Act	chap. 474	secs. 4(1), 5(1), 6(2)	Vancouver Island Natural Gas Pipeline Assistance	934	281
Victims of Crime Act	chap. 478	sec. 9(4)	Victim Surcharge Special Account	6,954	7,186
Total Special Accounts				**482,292**	**487,933**

Statutory Spending Authorities for Disbursements
as at March 31, 2003
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2002/03	Amounts Accessed 2001/02
				$	$
Special Fund					
Natural Resource Community Fund Act	chap. 331	sec. 5	Natural Resource Community Fund		
Total Special Fund				0	0
Other Statutory Authorities					
Agricultural Land Commission Act	chap. 10	sec. 48	Expenses—commission		
Animal Disease Control Act	chap. 14	sec. 22	Administration expenses		
Auditor General Act	chap. 23	sec. 3	Expenses—Auditor General		
British Columbia Buildings Corporation Act	chap. 33	sec. 15(5)	Payment of guarantees		
British Columbia Buildings Corporation Act	chap. 33	sec. 16(3)	Guarantee for leases		
British Columbia Enterprise Corporation Act	chap. 35	sec. 6(3)	Payment of guarantees		
British Columbia Railway Finance Act	chap. 37	sec. 12(7)	Payment of guarantees		
British Columbia Transit Act	chap. 38	sec. 21(4)	Reimbursement—gasoline tax		
British Columbia Transit Act	chap. 38	sec. 27	Loans to the authority		
Build BC Act	chap. 40	secs. 19(1), 20	Build BC initiatives		
Business Corporations Act	chap. 57	sec. 349(3)(b)	Recovery against dissolved companies assets		
Business Corporations Act	chap. 57	sec. 368(1)(b),(ii),(iii)	Restoration of a company		
Capital Financing Authority Repeal and Debt Restructuring Act	chap. 6	sec. 3(3)	Debt servicing contributions		
Cattle (Horned) Act	chap. 44	sec. 7	Livestock improvement	11	31
Child, Youth and Family Advocacy Act	chap. 47	sec. 15(1)	Salary, expenses—Advocate		
Community Financial Services Act	chap. 61	sec. 3(2)(3)	To purchase shares in capital stock		
Constitution Act	chap. 66	sec. 57	Expenses—Legislative Assembly		
Corporation Capital Tax Act	chap. 73	sec. 30(1)	Refunds		
Criminal Injury Compensation Act	chap. 85	sec. 2,7	Compensation—family of victims of crimes		
Crown Proceeding Act	chap. 89	secs. 13,14	Payment of claims		
Election Act	chap. 106	sec. 11(1)	Elections		
Electoral Boundaries Commission Act	chap. 107	sec. 8	Commission expenses		
Emergency Program Act	chap. 111	sec. 16	Disasters and civil defence		
Environment, Lands and Parks Statutes Amendment Act	chap. 18	sec. 2(14.5)	Appeals		
Environment Management Act	chap. 118	sec. 6(1)	Environmental emergency	1	233
Escheat Act	chap. 120	sec. 13(2)	Estate disbursement		
Ferry Corporation Act	chap. 137	sec. 18(5)	Payment of guarantees		
Ferry Corporation Act	chap. 137	sec. 19(3)	Guarantee for leases		
Ferry Corporation Act	chap. 137	sec. 21(2)	Purchase of shares		
Financial Administration Act	chap. 138	sec. 21(2)	Extinguishment—debt		
Financial Administration Act	chap. 138	sec. 21(2)	Write off of assets and uncollectible debts	1,369	1,933

Statutory Spending Authorities for Disbursements
as at March 31, 2003
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2002/03 $	Amounts Accessed 2001/02 $
Financial Administration Act	chap. 138	sec. 21(2)	Payment of fee		
Financial Administration Act	chap. 138	sec. 21(2)	Refunds		
Financial Administration Act	chap. 138	sec. 21(2)	Remissions		
Financial Administration Act	chap. 138	sec. 21(2)	Loan Write-off		
Financial Administration Act	chap. 138	sec. 21(2)	Public debt expenses		
Financial Administration Act	chap. 138	sec. 21(2)	Special Warrants		
Financial Administration Act	chap. 138	sec. 21(2)	Collection Agency Commission		
Financial Administration Act	chap. 138	sec. 21(2)	Payments based on contributions		1
Financial Administration Act	chap. 138	sec. 21(2)	Payments after fiscal year-end		
Financial Administration Act	chap. 138	sec. 20(1)	Interest on revenue refunds		
Financial Administration Act	chap. 138	sec. 21(2)	Advances	2,476	
Financial Administration Act	chap. 138	sec. 21(2)	Administration of Investments		
Financial Administration Act	chap. 138	sec. 21(2)	Money not applied to be repaid		184
Financial Administration Act	chap. 138	sec. 21(2)	Prepaid Capital Advance		
Financial Administration Act	chap. 138	sec. 21(2)	Power to invest		
Financial Administration Act	chap. 138	sec. 21(2)	Payment of indemnities		
Financial Administration Act	chap. 138	sec. 21(2)	Amortization of prepaid capital advances		
Financial Administration Act	chap. 138	sec. 21(2)	Compensation costs		
Financial Administration Act	chap. 138	sec. 21(2)	Payment of guarantee or indemnity		
Financial Information Act	chap. 138	sec. 23(3)	Expenditure of estimated recoveries		
Financial Institutions Act	chap. 140	sec. 4(4)	Charges and fees of person conducting audit		
Fire Services Act	chap. 141	sec. 85(5)	Inactive deposits		
Fire Services Act	chap. 144	sec. 12	Remuneration—local assistant		
Flood Relief Act	chap. 144	sec. 16(6)	Inquiry expenses		
Forest and Range Practices Act	chap. 151	sec. 6	Flood costs		
Forest Practices Code of British Columbia Act	chap.	sec.	For		
Forest Practices Code of British Columbia Act	chap. 159	se . 118(3)(c)	Management of Forest Resources		
Forestry Revitalization Act	chap. 159	sec. 171	Firefighting		
Forestry Revitalization Act	chap. 17	sec. 9	Compensation for Harvesting Rights		
Forest Renewal Act	chap. 17	sec. 10(4)	BC Forestry Revitalization Trust	200,000	
Fort Nelson Indian Reserve Minerals Revenue Sharing Act	chap. 160	sec. 11(4)	Stumpage revenue for Forest Renewal BC	75,000	
Freedom of Information and Protection of Privacy Act	chap. 16	sec. 7	Revenue Sharing Agreements		
Greenbelt Act	chap. 165	sec. 40(1)	Salary and expense of Commissioner		3,200
Home Owner Grant Act	chap. 176	sec. 5(2)	Preservation of greenbelt land		
Horse Racing Tax Act	chap. 194	sec. 14(2)	Home owner grant		
Hospital (Auxiliary) Act	chap. 199	sec. 2(2)	Tax imposed on persons betting at racecourses		
Hospital District Act	chap. 201	sec. 3(3)	Reimbursement of recovered expenses	262	324
Hotel Room Tax Act	chap. 202	sec. 39(4)	Payment of guarantees		
Human Resource Facility Act	chap. 207	various	Refunds		
	chap. 209	sec. 1	Grants—special homes and residences	1,449	

Statutory Spending Authorities for Disbursements
as at March 31, 2003
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2002/03 $	Amounts Accessed 2001/02 $
Hydro and Power Authority Privatization Act	chap. 213	sec. 21(3)	Claim of Liability		
Income Tax Act	chap. 215	sec. 78	Administration expenses		
Indian Cut-off Lands Disputes Act	chap. 218	sec. 5	Payment of claims		
Industrial Development Incentive Act	chap.221	sec. 3(1)	Funding Special Account		
Inquiry Act	chap. 224	sec. 18	Commission expenses		
Insurance Corporation Act	chap. 228	sec. 28	Excess liabilities paid to corporations		
Insurance Premium Tax Act	chap. 222	sec. 15(1)	Reimbursement of overpayment		
International Financial Business (Tax Refund) Act	chap. 235	sec. 5(1)	Refunds		
Land Tax Deferment Act	chap. 249	sec. 15(1)	Payment of taxes deferred	236	
Land Title Act	chap. 250	sec. 306	Assurance Fund		
Legislative Assembly Allowances and Pension Act	chap. 257	secs. 13,31	Expenses—Legislative Assembly		
Legislative Assembly Management Committee Act	chap. 258	sec. 6.1	Expenses—Legislative Management Committee		
Legislative Procedure Review Act	chap. 261	sec. 8	Expenses—review		
Liquor Distribution Act	chap. 268	sec. 20(2)	Collection at customs		
Livestock Act	chap. 270	sec. 10	Reimbursement of keeper (recoverable)		
Local Government Act	chap. 323	sec. 9(2)(c)	Procedure and costs for vote on incorporation		
Local Government Act	chap. 323	sec. 23(1)	Transfer of Provincial tax money		
Local Government Grants Act	chap. 275	sec. 4(2)	To satisfy conditional grant liabilities		
Local Services Act	chap. 276	sec. 6	Advancing Money Required (Recoverable)		
Logging Tax Act	chap. 277	sec. 21(1)	Reimbursement of overpayment		
Members' Conflict of Interest Act	chap. 287	sec. 24	Commissioner's conflict of interest		
Mineral Land Tax Act	chap. 290	sec. 16(1)	Refunds		
Mines Act	chap. 293	sec. 17(2)	Mine improvement	61	20
Miscellaneous Statutes Amendment Act (No.3) 1997	chap. 29	sec. 31	Legislative Assembly Management Committee		
Motor Fuel Tax Act	chap. 317	various	Refunds	28,455	3,222
Motor Vehicle Act	chap. 318	sec. 104.8	Motor Vehicle Impoundment Refunds	70	70
Municipal Aid Act	chap. 324	sec. 2	Improvements		
Muskwa-Kechika Management Act	chap. 38	sec. 18(1)(a)	Contributions		
Natural Gas Price Act	chap. 329	sec. 3(a)	Recovery of penalty		
Oil and Gas Commission Act	chap. 38	sec. 23	Payment of fees	2,799	2,517
Ombudsman Act	chap. 340	sec. 4	Expenses—Ombudsman		
Pension Agreement Act	chap. 351	sec. 6	Payment of liabilities		
Petroleum and Natural Gas Act	chap. 361	sec. 123(2)	Safeguarding dangerous operations		
Police Act	chap. 367	sec. 11(3)	Ministerial Liability		
Police Act	chap. 367	sec. 38(3)	Emergency Situation—expenses		
Property Tax Transfer Act	chap. 378	various	Refunds		
Provincial Court Act	chap. 379	sec. 9(7)	Part time salary—Judges		
Provincial Court Act	chap. 379	sec. 12(1)	Salary and expenses—Judges		
Provincial Court Act	chap. 379	sec. 13(16)	Compensation advisory committee		

Statutory Spending Authorities for Disbursements
as at March 31, 2003
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2002/03 $	Amounts Accessed 2001/02 $
Provincial Court Act	chap. 379	sec. 27(4)	Inquiry legal counsel		
Public Service Benefit Plan Act	chap. 386	sec. 5	Expenses related to contracts		
Public Trustee Act	chap. 390	sec. 4(2), (3),(4)	Trustee's Liability		
Public Works Agreement Act	chap. 391	sec. 3	Administration expenses		
Queen's Printer Act	chap. 394	sec. 11(2)	Business losses		
Recall and Initiative Act	chap. 398	sec. 173	Administrative costs		
Referendum Act	chap. 400	sec. 7	Administration expenses		
Resort Municipality of Whistler Act	chap. 407	sec. 21	Administration expenses		
Riverbank Protection Act	chap. 408	sec. 12	Report preparation expenses		
School Act	chap. 412	sec. 153(3)	Provincial repayments to board		
School Act	chap. 412	sec. 137(4)	School Referendum Tax—Rural Area		
Shelter Aid for Elderly Renters Act	chap. 424	sec. 3	Payment for rental assistance		
Social Service Tax Act	chap. 441	various	Refunds		
Special Accounts Appropriation and Control Act	chap. 436	sec. 4 (3)	First Citizens' Fund	9,000	
Special Accounts Appropriation and Control Act	chap. 436	sec. 8 (2)	Physical Fitness and Amateur Sports Fund	5,500	
Special Accounts Appropriation and Control Act	chap. 436	sec. 9 (2)	Olympic Arts Fund	5,000	
Special Appropriations Act	chap. 437	sec. 1(1)	Barkerville Historic Park		
Special Appropriations Act	chap. 437	sec. 2(1)	Downtown Revitalization		
Special Appropriations Act	chap. 437	sec. 3(1)	Prevention of drug, alcohol and cigarette abuse		
Special Appropriations Act	chap. 437	sec. 4(1)	Forest, range and recreation resources		
Special Appropriations Act	chap. 437	sec. 5(1)	Provincial Computerization of Libraries		
Special Appropriations Act	chap. 437	sec. 6	Urban Transit		
Statute Uniformity Act	chap. 441	sec. 4	Travel and personal expenses of board		
System Act	chap. 446	sec. 13(2)	Payment of uneconomic commitments		
Taxation (Rural Area) Act	chap. 448	various	Refunds		
Tobacco Tax Act	chap. 452	sec. 43(2)	Collection at Customs and Postal	489	
Tourism British Columbia Act	chap. 13	sec. 13(1)	Hotel Room Tax Revenue		
Trade and Convention Centre Act	chap. 455	sec. 2, 4	Vancouver Centre		
Unclaimed Money Act	chap. 467	sec. 4(1)	Payment of claims		
Vancouver Island Natural Gas Pipeline Act	chap. 474	sec. 4(2), 6(2)	Agreement Settlement		
Waste Management Act	chap. 482	sec. 28.4(6)	Remediation services		
Water Act	chap. 483	sec. 37(3)	Removal of Works		
Total Other				**332,178**	**11,735**

Note: Any transfers to the General Account from Special Accounts and Special Funds have been eliminated from this schedule.

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